

Date: 30th May, 2026

To, Manager - Listing Compliance National Stock Exchange of India Limited 'Exchange Plaza'. C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051 SYMBOL: JSLL	To, Head of the Department, Department of Listing Operation, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400001 SCRIP Code: 544476
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Sub: Outcome of Board Meeting of Jeena Sikho Lifecare Limited held on May 30th, 2026

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

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. Saturday, 30th May, 2026 has inter alia, approved the following:

- 1) Approval of Audited Financial Results (Standalone & Consolidated) for the quarter and financial year ended March 31, 2026 along with Independent Audit Report thereon.**

The Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2026, as reviewed by the Audit Committee and approved by the Board of Directors pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, are enclosed herewith as **Annexure-I**.

Further, the Statutory Auditors of the Company have issued Independent Audit Reports (Standalone and Consolidated) on the aforesaid Audited Financial Results for the quarter and financial year ended March 31, 2026 with an unmodified opinion.

A Declaration pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 regarding the unmodified audit opinion is also enclosed herewith.

- 2) Recommendation of Final Dividend**

The board of directors has recommended a final dividend of Rs. 4.50/- per equity share having face value of Rs. 2/- each for the financial year 2025-26, subject to the approval of the shareholders in ensuing Annual General Meeting of the Company.

JEENA SIKHO LIFECARE LIMITED

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

Registered Office Address:

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

Corporate Office Address:

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

3) Re-appointment of M/s Forvis Mazars LLP as an Internal Auditor of the Company.

Based on the recommendation of the Audit Committee, the Board of Directors of the Company has approved the re-appointment of **M/s Forvis Mazars LLP** (LLP Identification Number: AAI-2887), as an Internal Auditor of the Company for the Financial Year 2026–27.

Further, the details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 is enclosed as **Annexure-II**

The meeting of the Board of Directors of the Company commenced at 11:45 a.m. IST and concluded at 5:30 p.m. IST

The above intimation is also being made available on the Company's website at www.jeenasikho.com

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

Thanking you,

**Yours faithfully,
For Jeena Sikho Lifecare Limited**

**Manish Grover
Managing Director
DIN: 07557886**

**Date: 30.05.2026
Place: Zirakpur, Punjab**

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Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Jeena Sikho Lifecare Limited

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of Jeena Sikho Lifecare Limited ('the Company') for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
 - (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company

Chartered Accountants

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

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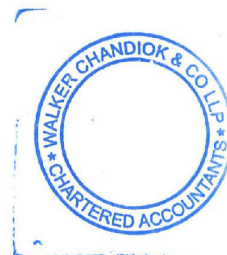
in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profits and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

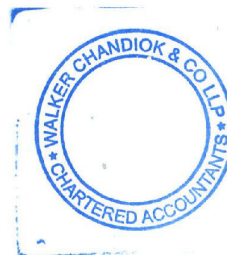
7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

11. The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.
12. The Statement includes figures for the corresponding quarter ended 31 March 2025 which are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2025 and the unaudited year-to-date figures up to the third quarter of the previous financial year, which have been approved by the Company's Board of Directors, but have not been subjected to audit or review.
13. The audit of standalone financial results for the corresponding quarter and year ended 31 March 2025 included in the Statement was carried out and reported by KRA & Co. who have expressed unmodified opinion vide their audit report dated 16 May 2025 (date of the audit report for the previous year ended 31 March 2025), whose reports have been furnished to us, and which have been relied upon by us for the purpose of our audit of the Statement. Our opinion is not modified in respect of this matter.



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14. The Company had prepared separate standalone financial results for the year ended 31 March 2025 prepared in accordance with the accounting standards prescribed under section 133 of the Act, read with Companies (Accounting Standards) Rules, 2021 (as amended), and other accounting principles generally accepted in India, which were audited by the predecessor auditor whose report dated 16 May 2025 expressed an unmodified opinion. These standalone financial results have been adjusted for the differences in the accounting principles adopted by the Company on transition to Ind AS, which have been audited by us. Our opinion is not modified in respect of this matter.

For Walker Chandiok & Co LLP

Chartered Accountants

Firm Registration No.: 001076N/N500013



Sandeep Mehta

Partner

Membership No. 099410

UDIN: 26099410KECMDY3151

Place: Chandigarh

Date: 30 May 2026

Walker Chandiook & Co LLP

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Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Jeena Sikho Lifecare Limited

Opinion

1. We have audited the accompanying consolidated annual financial results ('the Statement') of Jeena Sikho Lifecare Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') (refer Annexure 1 for the list of entities included in the Statement) for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements of the subsidiaries as referred to in paragraph 12 below, the Statement:
 - (i) includes the annual financial results of the entities listed in Annexure 1;
 - (ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations and
 - (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group for the year ended 31 March 2026.



Chartered Accountants

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

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Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 12 of the Other Matter section below, is sufficient and appropriate to provide a basis for our unmodified opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and other comprehensive income, and other financial information of the Group in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
5. In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.



8. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
 - Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group, to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern;
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and
 - Obtain sufficient appropriate audit evidence regarding the financial results of the entities or business activities within the Group, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. We communicate with those charged with governance of the Holding Company, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
11. We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



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Other Matters

12. We did not audit the annual financial results of two subsidiaries included in the Statement whose financial statements reflects total assets of ₹ 12.12 crores as at 31 March 2026, total revenues of ₹ 0.07 crores, total net loss after tax of ₹0.47 crores, total comprehensive income of ₹ 0.46 crores, and net cash inflows of ₹ 1.21 crores for the year ended on that date, as considered in the Statement. These annual financial results have been audited by other auditors whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the audit reports of such other auditors.

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

13. The Statement includes the consolidated financial results for the quarter ended 31 March 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

For Walker Chandiook & Co LLP

Chartered Accountants

Firm Registration No.: 001076N/N500013



Sandeep Mehta

Partner

Membership No. 099410

UDIN: 26099410HQUDOL2107

Place: Chandigarh

Date: 30 May 2026

Walker Chandiook & Co LLP

Annexure 1

List of entities included in the Statement

Name of Subsidiaries

1. Jeena Green Resources Private Limited
2. Jeena Sikho International LLC



JEENA SIKHO LIFECARE LIMITED
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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

(Amount in Rs. lacs)

S. No.	Particulars	Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited) Refer note 4(i)	(Unaudited) Refer note 4(ii)	(Audited) Refer note 4(i), 4(ii), 5 and 6	(Audited) Refer note 4(ii)	(Audited) Refer note 4(ii), 4(iii), 5 and 6
1	Income					
	a. Revenue from operations	21,555.07	22,166.47	13,925.06	80,134.64	46,907.19
	b. Other income	357.87	256.68	26.91	865.89	673.54
	Total Income	21,912.94	22,423.15	13,951.97	81,000.53	47,580.73
2	Expenses					
	a. Purchase of stock-in-trade and ayurvedic healthcare consumables	2,766.30	2,598.78	1,723.01	10,011.39	5,857.99
	b. Changes in inventories of stock-in-trade and ayurvedic healthcare consumables	(275.13)	(183.40)	(52.15)	(862.53)	(435.71)
	c. Employee benefits expense	4,598.60	3,928.86	2,876.44	14,840.48	10,074.28
	d. Finance costs	372.86	309.91	309.61	1,283.35	1,065.49
	e. Depreciation and amortization expense	1,632.35	1,120.70	902.81	4,757.82	2,910.54
	f. Other expenses	6,667.64	5,742.33	4,800.75	21,182.55	17,350.38
	Total Expenses	15,762.62	13,517.18	10,560.47	51,213.06	36,822.97
3	Profit before tax (1-2)	6,150.32	8,905.97	3,391.50	29,787.47	10,757.76
4	Tax expense / (credit)					
	a. Current tax	1,788.36	2,398.18	950.91	8,017.00	3,153.33
	b. Taxation for earlier years	14.10	-	-	14.10	21.54
	c. Deferred tax	(187.32)	(164.88)	(93.38)	(461.20)	(411.44)
	Total tax expense	1,615.14	2,233.30	857.53	7,569.90	2,763.43
5	Profit for the quarter/ year (3-4)	4,535.18	6,672.67	2,533.97	22,217.57	7,994.33
6	Other comprehensive income					
	(i) Items that will not be reclassified to profit or loss					
	- Remeasurement gain/(loss) on defined benefit plans	6.93	3.87	(0.58)	79.01	(2.34)
	- Income tax related to items that will not be reclassified to profit or loss	(1.74)	(0.97)	0.15	(19.88)	0.59
7	Total comprehensive income for the quarter/ year (5+6)	4,540.37	6,675.57	2,533.54	22,276.70	7,992.58
8	Paid-up equity share capital (Face value of Rs. 2 each) Refer note 7	2,486.01	2,486.01	2,486.01	2,486.01	2,486.01
9	Other equity				44,254.04	23,148.27
10	Earnings per share (Face value of Rs. 2 each) Refer note 7					
	Basic (in Rs. not annualised except for year ended 31 March 2026 and 31 March 2025)	3.65	5.37	2.04	17.87	6.43
	Diluted (in Rs. not annualised except for year ended 31 March 2026 and 31 March 2025)	3.64	5.36	2.04	17.85	6.42
	See accompanying notes to the unaudited financial results					

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JEENA SIKHO LIFECARE LIMITED

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**STATEMENT OF STANDALONE ASSETS AND LIABILITIES
AS AT 31 MARCH 2026**

Standalone Balance sheet as at:

(Amount in Rs. lacs)

Particulars	31 March 2026	31 March 2025	01 April 2024
	Audited	Audited (Refer note 4, 5 and 6)	Audited (Refer note 4, 5 and 6)
ASSETS			
Non-current assets			
Property, plant and equipment	11,700.61	9,234.42	6,682.52
Right-of-use assets	11,404.12	10,026.65	5,809.27
Capital work-in-progress	191.56	1,123.31	349.84
Goodwill	5,811.82	5,811.82	-
Other intangible assets	260.15	232.65	2.13
Intangible assets under development	79.45	224.28	43.68
Financial assets			
(i) Investments	1,487.54	64.00	64.00
(ii) Loans	1,045.66	-	-
(iii) Other financial assets	1,173.81	999.83	480.23
Deferred tax asset (Net)	1,025.51	584.19	172.16
Other non-current assets	98.73	95.90	-
Total Non-current assets (A)	34,278.96	28,397.05	13,603.83
Current assets			
Inventories	2,017.12	1,154.58	718.87
Financial assets			
(i) Investments	9,512.24	291.61	369.69
(ii) Trade receivables	6,992.91	8,496.14	3,383.02
(iii) Cash and cash equivalents	1,515.62	2,297.87	2,531.47
(iv) Other bank balances	9,245.08	-	3,669.28
(v) Loans	26.40	312.00	812.00
(vi) Other financial assets	2,269.20	68.97	93.18
Other current assets	1,453.99	876.62	2,040.61
Total Current assets (B)	33,032.56	13,497.79	13,618.12
TOTAL ASSETS (A+B)	67,311.52	41,894.84	27,221.95
EQUITY AND LIABILITIES			
Equity			
Equity share capital	2,486.01	2,486.01	2,486.01
Other equity	44,254.04	23,148.27	16,106.72
Total Equity (C)	46,740.05	25,634.28	18,592.73
Liabilities			
Non-current liabilities			
Financial liabilities			
(i) Borrowings	26.50	42.92	32.16
(ii) Lease liabilities	9,548.25	8,513.08	4,780.78
(iii) Others financial liabilities	80.85	-	-
Provisions	562.52	369.31	257.95
Other non-current liabilities	12.49	-	-
Total Non-current liabilities (D)	10,230.61	8,925.31	5,070.89
Current liabilities			
Financial liabilities			
(i) Borrowings	16.42	1,030.80	22.00
(ii) Lease liabilities	3,136.09	2,106.99	931.94
(iii) Trade payables			
(a) Total outstanding dues of micro and small enterprises	617.33	238.29	35.45
(b) Total outstanding dues of creditors other than micro and small enterprises	1,545.03	1,336.51	782.39
(iv) Other financial liabilities	2,488.46	1,360.26	867.37
Other current liabilities	1,645.01	1,096.46	636.65
Provisions	77.63	28.66	16.50
Current tax liabilities (net)	814.89	137.28	266.03
Total Current liabilities (E)	10,340.86	7,335.25	3,558.33
Total liabilities (F=D+E)	20,571.47	16,260.56	8,629.22
TOTAL EQUITY AND LIABILITIES (C+F)	67,311.52	41,894.84	27,221.95

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JEENA SIKHO LIFECARE LIMITED

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

CIN: L52601PB2017PLC046545

Website: www.jeenasikho.com

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Tel: 91 - 01762-513185

**STANDALONE STATEMENT OF AUDITED CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2026**

(Amount in Rs. lacs)

Particulars	Year ended	
	31 March 2026 (Audited)	31 March 2025 (Audited)
Cash flows from operating activities		
Profit before tax	29,787.47	10,757.76
<i>Adjustments to reconcile profit before tax to net cash flows :</i>		
Depreciation and amortization expense	4,757.82	2,910.54
Finance costs	1,268.68	933.95
Share based payment expense	196.38	88.14
Allowance for expected credit loss	598.09	650.97
(Gain)/Loss on investments measured at fair value through profit and Loss	(465.85)	23.07
Gain on sale of investment (net) measured at fair value through profit and loss	(5.91)	(100.95)
Loss / (Gain) on sale of property, plant and equipment (net)	21.58	(233.36)
Fixed assets written off	34.33	-
Amounts written off	-	115.03
Deferred franchise deposit income on security deposits	(96.79)	-
Interest income on assets measured at amortised cost	(259.05)	(271.67)
Gain on termination of lease	(4.33)	-
Operating profit before working capital changes and other adjustments	35,832.42	14,873.48
<i>Working capital adjustments:</i>		
Increase in inventories	(862.54)	(397.75)
Decrease/(Increase) in trade receivables	905.14	(5,234.68)
Increase in financial assets	(4,416.04)	(384.03)
(Increase)/Decrease in other assets	(588.41)	1,140.51
Increase in trade payables	579.09	730.09
Increase in other financial liabilities	1,220.85	471.18
Increase in other liabilities	561.04	434.09
Increase in provisions	321.19	121.04
Cash generated from operating activities post working capital changes	33,552.74	11,753.93
Income tax paid	(7,353.49)	(3,303.62)
Net cash generated from operating activities (A)	26,199.25	8,450.31
B. Cash flow from investing activities		
Purchase of property, plant and equipment, intangible assets, capital work-in-progress and intangible assets under development	(3,262.18)	(4,233.38)
Proceeds from sale of property, plant and equipment	139.94	323.04
Expenses related to addition of Right-to-use asset	(24.89)	-
Acquisition of business undertaking	-	(6,915.70)
Investments in equity instruments	(1,423.54)	-
Investments in mutual funds	(10,957.46)	(1,417.22)
Proceeds from sale of investments in mutual funds	2,208.59	1,573.18
Loans granted to related parties and others	(1,062.55)	(105.41)
Repayments of loans granted	312.00	653.56
(Investments)/ Proceeds on maturity in bank deposits (net)	(7,223.46)	3,371.14
Interest received on assets measured at amortised cost	184.79	302.64
Net cash used in investing activities (B)	(21,108.76)	(6,448.15)
C. Cash flow from financing activities		
Proceeds from long-term borrowings	-	41.71
Repayment of long-term borrowings	(30.40)	(22.34)
Proceeds from short-term borrowings	-	1,000.00
Repayment of short term borrowings	(1,000.00)	-
Dividend paid	(1,367.31)	(1,039.16)
Payment of principal portion of lease liabilities	(2,214.42)	(1,291.87)
Payment of interest portion of lease liabilities	(1,255.78)	(930.59)
Interest paid	(4.83)	(3.17)
Net cash used in financing activities (C)	(5,872.74)	(2,245.42)
Net decrease in cash and cash equivalents (A+B+C)	(782.25)	(243.26)
Cash and cash equivalents on acquisition of business undertaking	-	9.66
Cash and cash equivalents at the beginning of the year	2,297.87	2,531.47
Cash and cash equivalents at the end of the year	1,515.62	2,297.87

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**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026**

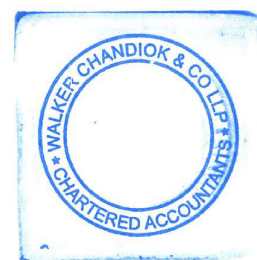
Segment-wise revenue and results for the quarter and year ended 31 March 2026

(Amount in Rs. lacs)

Particulars	Quarter ended (Refer note 8)			Year ended (Refer note 8)	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited) Refer note 4(i)	(Unaudited) Refer note 4(ii)	(Audited) Refer note 4(i), 4(ii), 5	(Audited) Refer note 4(ii)	(Audited) Refer note 4(ii), 4(iii), and 5
Segment Revenue					
Ayurvedic products/ medicines	11,796.23	12,176.52	6,862.39	41,567.53	21,535.59
Ayurvedic healthcare services	9,532.10	9,989.95	7,062.67	38,340.37	25,371.60
Others	226.74	-	-	226.74	-
Subtotal	21,555.07	22,166.47	13,925.06	80,134.64	46,907.19
Revenue from operations	21,555.07	22,166.47	13,925.06	80,134.64	46,907.19
Segment Results					
Ayurvedic products/ medicines	3,962.98	5,316.32	1,720.52	16,474.19	5,012.21
Ayurvedic healthcare services	2,842.10	4,104.75	2,456.93	15,648.64	7,458.93
Others	226.74	-	-	226.74	-
Subtotal	7,031.82	9,421.07	4,177.45	32,349.57	12,471.14
Unallocable expenses/ income:					
Less- Finance cost	(372.86)	(309.91)	(309.61)	(1,283.35)	(1,065.49)
Add- Other unallocable income	357.87	256.69	26.91	865.89	673.54
Less- Other unallocable expenses *	(866.51)	(461.88)	(503.25)	(2,144.64)	(1,321.43)
Profit before tax	6,150.32	8,905.97	3,391.50	29,787.47	10,757.76

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

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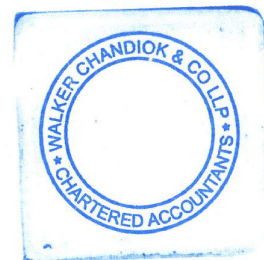


**STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS
 FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026**

(Amount in Rs. lacs)

S. No.	Particulars	Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited) Refer note 4(i)	(Unaudited) Refer note 4(ii)	(Audited) Refer note 1(ii), 4(i), 4(ii), 5 and 6	(Audited) Refer note 4(ii)	(Audited) Refer note 1(ii), 4(ii), 4(iii) 5 and 6
1	Income					
	a. Revenue from operations	21,555.32	22,167.97	13,925.06	80,136.39	46,907.19
	b. Other income	341.59	256.68	26.91	849.61	673.54
	Total Income	21,896.91	22,424.65	13,951.97	80,986.00	47,580.73
2	Expenses					
	a. Purchase of stock-in-trade and ayurvedic healthcare consumables	2,768.59	2,601.90	1,723.01	10,020.21	5,857.99
	b. Changes in inventories of stock-in-trade and ayurvedic healthcare consumables	(277.73)	(182.09)	(52.15)	(867.23)	(435.71)
	c. Employee benefits expense	4,598.60	3,928.86	2,876.44	14,840.48	10,074.28
	d. Finance costs	372.70	310.04	309.61	1,283.35	1,065.49
	e. Depreciation and amortization expense	1,638.39	1,125.95	902.81	4,769.20	2,910.54
	f. Other expenses	6,673.75	5,746.90	4,800.75	21,200.64	17,350.38
	Total Expenses	15,774.30	13,531.56	10,560.47	51,246.65	36,822.97
3	Profit before tax (1-2)	6,122.61	8,893.09	3,391.50	29,739.35	10,757.76
4	Tax expense / (credit)					
	a. Current tax	1,788.36	2,398.18	950.91	8,017.00	3,153.33
	b. Taxation for earlier years	14.10	-	-	14.10	21.54
	c. Deferred tax	(187.62)	(164.98)	(93.38)	(461.56)	(411.44)
	Total tax expense	1,614.84	2,233.20	857.53	7,569.54	2,763.43
5	Profit for the quarter/ year (3-4)	4,507.77	6,659.89	2,533.97	22,169.81	7,994.33
6	Other comprehensive income					
	(i) Items that will not be reclassified to profit or loss					
	- Remeasurement gain/(loss) on defined benefit plans	6.93	3.87	(0.58)	79.01	(2.34)
	- Income tax related to items that will not be reclassified to profit or loss	(1.74)	(0.97)	0.15	(19.88)	0.59
	(ii) Item that may be reclassified to profit or loss					
	- Exchange differences on translation of foreign operations	0.32	-	-	0.32	-
7	Total comprehensive income for the quarter/ year (5+6)	4,513.28	6,662.79	2,533.54	22,229.26	7,992.58
	Profit for the period attributable to:					
	Owners of the parent	4,513.13	6,666.09	2,533.97	22,185.08	7,994.33
	Non-controlling interests	(5.36)	(6.20)	-	(15.27)	-
	Other comprehensive income for the period attributable to:					
	Owners of the parent	5.51	2.90	(0.43)	59.45	(1.75)
	Non-controlling interests	-	-	-	-	-
	Total comprehensive income for the period attributable to:					
	Owners of the parent	4,518.64	6,668.99	2,533.54	22,244.53	7,992.58
	Non-controlling interests	(5.36)	(6.20)	-	(15.27)	-
8	Paid-up equity share capital (Face value of Rs. 2 each) Refer note 7	2,486.01	2,486.01	2,486.01	2,486.01	2,486.01
9	Other equity				44,221.87	23,148.27
10	Earnings per share (Face value of Rs. 2 each) Refer note 7					
	Basic (in Rs. not annualised except for year ended 31 March 2026 and 31 March 2025)	3.63	5.36	2.04	17.84	6.43
	Diluted (in Rs. not annualised except for year ended 31 March 2026 and 31 March 2025)	3.62	5.35	2.04	17.81	6.42
	See accompanying notes to the unaudited financial results					

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**STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES
AS AT 31 MARCH 2026**

Standalone Balance sheet as at:

(Amount in Rs. lacs)

Particulars	31 March 2026	31 March 2025	01 April 2024
	Audited	Audited (Refer note 4, 5 and 6)	Audited (Refer note 4, 5 and 6)
ASSETS			
Non-current assets			
Property, plant and equipment	11,817.81	9,234.42	6,682.52
Right-of-use assets	11,404.12	10,026.65	5,809.27
Capital work-in-progress	206.15	1,123.31	349.84
Goodwill	5,811.82	5,811.82	-
Other intangible assets	260.15	232.65	2.13
Intangible assets under development	79.45	224.28	43.68
Financial assets			
(i) Investments	1,459.54	64.00	64.00
(ii) Loans	-	-	-
(iii) Other financial assets	1,173.81	999.83	480.23
Deferred tax asset (Net)	1,025.87	584.19	172.16
Other non-current assets	98.73	95.90	-
Total Non-current assets (A)	33,337.45	28,397.05	13,603.83
Current assets			
Inventories	2,021.82	1,154.58	718.87
Financial assets			
(i) Investments	9,512.24	291.61	369.69
(ii) Trade receivables	6,992.91	8,496.14	3,383.02
(iii) Cash and cash equivalents	1,637.30	2,297.87	2,531.47
(iv) Other bank balances	9,245.08	-	3,669.28
(v) Loans	-	312.00	812.00
(vi) Other financial assets	2,269.20	68.97	93.18
Other current assets	2,408.16	876.62	2,040.61
Total Current assets (B)	34,086.71	13,497.79	13,618.12
TOTAL ASSETS (A+B)	67,424.16	41,894.84	27,221.95
EQUITY AND LIABILITIES			
Equity			
Equity share capital	2,486.01	2,486.01	2,486.01
Other equity	44,221.87	23,148.27	16,106.72
Non-controlling interest	(12.82)	-	-
Total Equity (C)	46,695.06	25,634.28	18,592.73
Liabilities			
Non-current liabilities			
Financial liabilities			
(i) Borrowings	26.50	42.92	32.16
(ii) Lease liabilities	9,548.25	8,513.08	4,780.78
(iii) Others financial liabilities	80.85	-	-
Provisions	562.52	369.31	257.95
Other non-current liabilities	12.49	-	-
Total Non-current liabilities (D)	10,230.61	8,925.31	5,070.89
Current liabilities			
Financial liabilities			
(i) Borrowings	18.92	1,030.80	22.00
(ii) Lease liabilities	3,136.09	2,106.99	931.94
(iii) Trade payables			
(a) Total outstanding dues of micro and small enterprises	769.49	238.29	35.45
(b) Total outstanding dues of creditors other than micro and small enterprises	1,545.16	1,336.51	782.39
(iv) Other financial liabilities	2,491.03	1,360.26	867.37
Other current liabilities	1,645.12	1,096.46	636.65
Provisions	77.63	28.66	16.50
Current tax liabilities (net)	815.05	137.28	266.03
Total Current liabilities (E)	10,498.49	7,335.25	3,558.33
Total liabilities (F=D+E)	20,729.10	16,260.56	8,629.22
TOTAL EQUITY AND LIABILITIES (C+F)	67,424.16	41,894.84	27,221.95

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**CONSOLIDATED STATEMENT OF AUDITED CASH FLOWS
 FOR THE YEAR ENDED 31 MARCH 2026**

(Amount in Rs. lacs)

Particulars	Year ended	
	31 March 2026 (Audited)	31 March 2025 (Audited)
Cash flows from operating activities		
Profit before tax	29,739.35	10,757.76
<i>Adjustments to reconcile profit before tax to net cash flows :</i>		
Depreciation and amortization expense	4,769.20	2,910.54
Finance costs	1,268.68	933.95
Share based payment expense	196.38	88.14
Allowance for expected credit loss	598.09	650.97
(Gain)/Loss on investments measured at fair value through profit and Loss	(465.85)	23.07
Gain on sale of investment (net) measured at fair value through profit and loss	(5.91)	(100.95)
Loss / (Gain) on sale of property, plant and equipment (net)	21.58	(233.36)
Fixed assets written off	34.33	-
Amounts written off	-	115.03
Deferred franchise deposit income	(96.79)	-
Interest income on assets measured at amortised cost	(242.77)	(271.67)
Gain on termination of lease	(4.33)	-
Operating profit before working capital changes and other adjustments	35,811.96	14,873.48
<i>Working capital adjustments:</i>		
Increase in inventories	(867.24)	(397.75)
Decrease/(Increase) in trade receivables	905.14	(5,234.68)
Increase in financial assets	(4,416.04)	(384.03)
(Increase)/Decrease in other assets	(1,542.63)	1,140.51
Increase in trade payables	731.38	730.09
Increase in other financial liabilities	1,223.42	471.18
Increase in other liabilities	561.15	434.09
Increase in provisions	321.19	121.04
Cash generated from operating activities post working capital changes	32,728.33	11,753.93
Income tax paid	(7,353.33)	(3,303.62)
Net cash generated from operating activities (A)	25,375.00	8,450.31
B. Cash flow from investing activities		
Purchase of property, plant and equipment, intangible assets, capital work-in-progress and intangible assets under development	(3,405.35)	(4,233.38)
Proceeds from sale of property, plant and equipment	139.94	323.04
Expenses related to addition of Right-to-use asset	(24.89)	-
Acquisition of business undertaking	-	(6,915.70)
Investments in equity instruments	(1,395.54)	-
Investments in mutual funds	(10,957.46)	(1,417.22)
Proceeds from sale of investments in mutual funds	2,208.59	1,573.18
Loans granted to related parties and others	-	(105.41)
Repayments of loans granted	312.00	653.56
(Investments)/ Proceeds on maturity in bank deposits (net)	(7,223.46)	3,371.14
Interest received on assets measured at amortised cost	178.02	302.64
Net cash used in investing activities (B)	(20,168.15)	(6,448.15)
C. Cash flow from financing activities		
Proceeds from long-term borrowings	-	41.71
Repayment of long-term borrowings	(27.90)	(22.34)
Proceeds from short-term borrowings	2.50	1,000.00
Repayment of short term borrowings	(1,000.00)	-
Dividend paid	(1,367.31)	(1,039.16)
Payment of principal portion of lease liabilities	(2,214.42)	(1,291.87)
Payment of interest portion of lease liabilities	(1,255.78)	(930.59)
Interest paid	(4.83)	(3.17)
Net cash used in financing activities (C)	(5,867.74)	(2,245.42)
Net decrease in cash and cash equivalents (A+B+C)	(660.89)	(243.26)
Net foreign exchange difference	0.32	-
Cash and cash equivalents on acquisition of business undertaking	-	9.66
Cash and cash equivalents at the beginning of the year	2,297.87	2,531.47
Cash and cash equivalents at the end of the year	1,637.30	2,297.87

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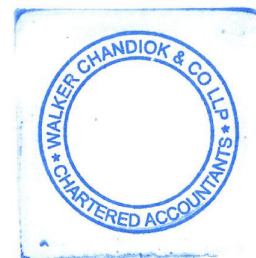
**STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026**

Segment-wise revenue and results for the quarter and year ended 31 March 2026

(Amount in Rs. lacs)

Particulars	Quarter ended (Refer note 8)			Year ended (Refer note 8)	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited) Refer note 4(i)	(Unaudited) Refer note 4(ii)	(Audited) Refer note 1(ii), 4(i), 4(ii) and 5	(Audited) Refer note 4(ii)	(Audited) Refer note 1(ii), 4(ii), 4(iii) and 5
Segment Revenue					
Ayurvedic products/ medicines	11,797.98	12,176.52	6,862.39	41,569.28	21,535.59
Ayurvedic healthcare services	9,532.10	9,989.95	7,062.67	38,340.37	25,371.60
Others	225.24	1.50	-	226.74	-
Subtotal	21,555.32	22,167.97	13,925.06	80,136.39	46,907.19
Revenue from operations	21,555.32	22,167.97	13,925.06	80,136.39	46,907.19
Segment Results					
Ayurvedic products/ medicines	3,946.21	5,316.32	1,720.52	16,457.42	5,012.21
Ayurvedic healthcare services	2,829.53	4,104.75	2,456.93	15,636.07	7,458.93
Others	247.15	(12.88)	-	226.74	-
Subtotal	7,022.89	9,408.19	4,177.45	32,320.23	12,471.14
Unallocable expenses/ income:					
Less- Finance cost	(372.86)	(309.91)	(309.61)	(1,283.35)	(1,065.49)
Add- Other unallocable income	341.59	256.69	26.91	849.61	673.54
Less- Other unallocable expenses *	(869.01)	(461.88)	(503.25)	(2,147.14)	(1,321.43)
Profit before tax	6,122.61	8,893.09	3,391.50	29,739.35	10,757.76

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



Notes to standalone and consolidated financial statements:

- 1 (i) In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, these standalone and consolidated financial results ("financial results") of Jeena Sikho Lifecare Limited ("the Holding Company") and its subsidiaries namely Jeena Green Resources Private Limited and Jeena Sikho International LLC (together referred to as "the Group") for the quarter and year ended 31 March 2026 have been reviewed and recommended for approval by the Audit Committee on 30 May 2026 and accordingly have been approved by the Board of Directors of Jeena Sikho Lifecare Limited ("the Holding Company") at their meeting held on 30 May 2026. The statutory auditors have audited these standalone and consolidated annual financial results.
- (ii) The Group incorporated subsidiary Jeena Green Resources Private Limited (subsidiary) on 10 March 2025. Further, The Company has incorporated a new wholly owned subsidiary, Jeena Sikho International LLC in Sharjah Media city UAE on 11 September 2025. The Group is presenting consolidated financials for the first time in the current year. Accordingly, the comparative financial results for the quarter and year ended 31 March 2025 in the statement of consolidated financial results represent standalone financial results of the Holding Company.
- 2 During the year ending 31 March 2026, Jeena Sikho Lifecare Limited ("the Company") extended financial assistance to its wholly owned subsidiary, Jeena Sikho International LLC ("JSIL"), for its international operations.
JSIL has entered into a Share Purchase Agreement dated 07 January 2026 to acquire a 51% equity stake in Back to Roots Ayurveda by Dr. Shyam LLC ("BTRS"), UAE. The arrangement involves funding of AED 15.3 lacs (approximately Rs. 394.27 lacs) to existing shareholders and AED 60 lacs (approximately Rs. 1,546.16 lacs) to the Company, of which AED 15.3 lacs (approximately Rs. 394.27 lacs) to shareholders and AED 21.10 lacs (approximately Rs. 543.73 lacs) to the Company have been disbursed during the quarter and year ended 31 March 2026. As at 31 March 2026, the share transfer is pending completion of regulatory formalities, including commercial registration with the Department of Economic Development (DED), Abu Dhabi and amendment of the Memorandum of Association (MoA). Accordingly, the amount paid has been classified as advance for investment in consolidated financial results.
- 3 The above standalone and consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ('IND AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time, and other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 4 (i) The Holding Company's equity shares were migrated from the SME Emerge platform to the Main Board of BSE and NSE on 11 August 2025. Upto the previous year ended 31 March 2025, the Holding Company was only required to submit six monthly results to the stock exchange. Accordingly, the unaudited standalone and unaudited consolidated financial results of the Company for the nine months period and quarter ended 31 December 2024 were not subject to an audit or review by the statutory auditors. However, the management had exercised necessary due diligence to ensure that the unaudited standalone financial results for the aforementioned period provide a fair view of the Company's affairs. Accordingly, the figures for the quarter ended 31 March 2025 are the balancing figures between the audited standalone and consolidated figures for the full financial year and the management-certified figures up to nine months of the respective financial year.
The figures for the quarter ended 31 March 2026 are the balancing figures between the audited standalone and consolidated figures for the full financial year and the published figures up to nine months of the respective financial year. The figures up to nine months ended 31 December 2025 were subjected to limited review by the statutory auditors.
- (ii) The Group has adopted Indian Accounting Standards (Ind AS), with an effective transition date of 01 April 2024. Accordingly, the standalone and consolidated financial results for the quarter ended 31 December 2025 and quarter and year ended 31 March 2026, have been prepared in compliance with Ind AS. The comparative figures for the corresponding quarter and year ended 31 March 2025 have also been restated to align with Ind AS requirements. Refer note 5 for reconciliation for transition from IGAAP to Ind AS.
- (iii) The comparative standalone and consolidated financial information of the Group for the year ended 01 April 2024 and 31 March 2025 under previous IGAAP were audited by the KRA & Co, Chartered Accountants, the predecessor auditor, who have expressed an unmodified opinion. These standalone and consolidated financial results have been adjusted for the differences in the accounting principles adopted by the Company on transition to Ind AS which have been audited by the statutory auditors.

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

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

Particulars	Net Profit Reconciliation		Equity Reconciliation	
	Quarter ended 31 March 2025 Refer note 4(ii) and 4(iii)	Year ended 31 March 2025 Refer note 4(ii) and 4(iii)	Year ended 31 March 2025 (Restated) Refer note 4(ii) and 4(iii)	As at 01 April 2024 Refer note 4(ii) and 4(iii)
Net profit after tax/ Equity as per previous Indian GAAP	2,770.31	9,072.89	27,301.53	19,224.79
Adjustments:				
Impact of expected credit loss recognized on trade receivables	(200.08)	(600.97)	(600.97)	(735.49)
Impact of adjustment related to provisions for employee benefits	19.75	19.75	17.39	(128.85)
Impact of share based payment expense recognized on the basis of fair value of option	(21.77)	(45.14)	(45.14)	-
Impact of remeasurement of employee stock options	-	-	45.14	-
Impact due to fair valuation of current investments	(2.85)	(23.07)	(23.07)	19.69
Impact due to recognition of lease liability and right-of-use assets	(177.96)	(813.14)	(813.14)	-
Impact due to depreciation on assets acquired under business acquisition	48.81	13.62	13.62	-
Impact of deferred tax (net) on account of the above adjustments	97.76	370.39	370.98	212.59
Total	2,533.97	7,994.33	26,266.34	18,592.73
Other comprehensive loss	(0.43)	(1.75)	-	-
Net impact brought forward from opening balance sheet	-	-	(632.06)	-
Total comprehensive income/ Equity as per Ind AS	2,533.54	7,992.58	25,634.28	18,592.73

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

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

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Particulars	Note	For the quarter ended 31 March 2025 (Presented in results of quarter ended 30 June 2025)	Adjustments	For the quarter ended 31 March 2025 (Restated)	For the year ended 31 March 2025 (Presented in results of quarter ended 30 June 2025)	Adjustments	For the year ended 31 March 2025 (Restated)
Income							
a. Revenue from operations	(a)	13,901.90	23.16	13,925.06	46,884.02	23.17	46,907.19
b. Other income	(a), (b), (c)	49.24	(22.33)	26.91	679.25	(5.71)	673.54
Total Income		13,951.14	0.83	13,951.97	47,563.27	17.46	47,580.73
Expenses							
a. Purchase of stock-in-trade and ayurvedic healthcare consumables	(i)	1,011.76	711.25	1,723.01	3,561.90	2,296.09	5,857.99
b. Changes in inventories of stock-in-trade and ayurvedic healthcare consumables	(i)	(169.51)	117.36	(52.15)	(435.71)	-	(435.71)
c. Employee benefits expense	(d), (k)	2,840.64	35.80	2,876.44	10,029.14	45.14	10,074.28
d. Finance costs	(e), (f)	153.21	156.40	309.61	513.01	552.48	1,065.49
e. Depreciation and amortization expense	(e), (g)	879.87	22.94	902.81	2,837.94	72.60	2,910.54
f. Other expenses	(c), (e), (h)	5,546.89	(746.14)	4,800.75	19,748.89	(2,398.51)	17,350.38
Total Expenses		10,262.86	297.61	10,560.47	36,255.17	567.80	36,822.97
Profit before tax		3,688.28	(296.78)	3,391.50	11,308.10	(550.34)	10,757.76
Tax expense / (credit)							
a. Current tax		1,006.95	(56.04)	950.91	3,153.33	-	3,153.33
b. Taxation for earlier years		-	-	-	7.77	13.77	21.54
c. Deferred tax	(j)	(53.71)	(39.67)	(93.38)	(302.04)	(109.40)	(411.44)
Total tax expense	(j)	953.24	(95.71)	857.53	2,859.06	(95.63)	2,763.43
Profit for the period/ year		2,735.04	(201.07)	2,533.97	8,449.04	(454.71)	7,994.33
Other comprehensive income							
(i) Items that will not be reclassified to profit or loss							
- Remeasurement gain/(loss) on defined benefit plans	(k)	61.37	(61.95)	(0.58)	(2.34)	-	(2.34)
- Income tax related to items that will not be reclassified to profit or loss	(j)	-	0.15	0.15	0.59	-	0.59
Total comprehensive income for the period/ year		2,796.41	(262.87)	2,533.54	8,447.29	(454.71)	7,992.58
Other equity	(d)				23,556.28	(408.01)	23,148.27
Earnings per share (Face value of Rs. 2 each) Refer note 7							
Basic (in Rs. not annualised except for year ended 31 March 2025)		2.20	(0.16)	2.04	6.80	(0.37)	6.43
Diluted (in Rs. not annualised except for year ended 31 March 2025)		2.20	(0.16)	2.04	6.79	(0.37)	6.42

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Notes for the material adjustments:

- (a) Other income is reclassified to other operating income arising from activities incidental to the entity's principal operations, but still related to its core business, and presented under "Revenue from Operations".
 - (b) Changes in interest on security deposits due to change in the management's expectation of lease term.
 - (c) Reclassification of fair value loss on current investments valued at FVPL to operating expenses which was earliest netted off from other income.
 - (d) Share based payment expense have been recorded on the basis of final fair value report of the options as per Ind AS 102 - Share based payments.
 - (e) Change in interest on lease liability and amortization of right-of-use assets primarily due to change in management's expectation of the lease term to be considered for accounting of lease liability and right-of-use assets.
 - (f) Deferred payment recognized under the business acquisition agreement has been measured at its present value by discounting in accordance with Ind AS 109 – Financial Instruments. Earlier, such deferred consideration was recorded at the undiscounted amount.
 - (g) Goodwill valuation under Ind AS has been revised and management has recognized non-compete fee and empanelment as intangible asset basis valuation report from an independent third party valuer. Accordingly the same has been amortized in the books of accounts as per their useful life.
 - (h) Right-of-use assets and corresponding lease liabilities have been recognized in accordance with Ind AS 116 – Leases, previously excluded due to their classification as short-term leases.
 - (i) Ayurvedic healthcare consumables which were earlier shown as expense under operating expenses have been reclassified to purchase of stock-in-trade and ayurvedic healthcare consumables.
 - (j) Change in impact of current tax and deferred tax (net) on account of the above adjustments.
 - (k) Remeasurement cost of net defined benefit liability. The measurement cost arising primarily due to change in actuarial assumptions has been recognized in Other Comprehensive Income (OCI) under Ind AS instead of statement of profit and loss under previous IGAAP.
- 7 On 12 June 2025, the Holding Company sub-divided/split its equity shares from one equity share of face value Rs. 10 each, fully paid-up, into five equity shares of face value Rs. 2 each, fully paid-up. Accordingly, Basic and Diluted Earnings Per Share for all periods presented have been computed based on the revised share capital post sub-division/split.
- 8 As per Ind AS 108 operating segment is a component of the Group that engages in business activities whose operating results are regularly reviewed by the Group's Chief Operating Decision Maker ('CODM') to make decisions about resources to be allocated to the segment and assess its performance; and for which discrete financial information is available. Accordingly, the Group has identified its operating segments as below:
a) Ayurvedic products/ medicines
b) Ayurvedic healthcare services
c) Others
The CODM does not review assets and liabilities for each operating segment separately, hence segment information relating to the total assets and liabilities has not been furnished.
- 9 During the quarter and year ending 31 March 2025, Jeena Sikho Lifecare Limited, "the Holding Company" has acquired 18 lacs no. of share warrants of Chandan Healthcare Limited, each having a face value of Rs. 10, at an issue price of Rs. 234 per warrant (including premium).
The total consideration for the proposed acquisition aggregates to Rs. 4,212 lacs, representing the Company's committed capital exposure towards the investment.
In accordance with the agreed terms, the Company has paid 25% of the total consideration upfront on 02 February 2026 amounting to Rs. 1,053 lacs, with the balance amount payable upon exercise/conversion of the warrants within the stipulated period as per the agreement.
- 10 On 01 January 2026, the Nomination and Remuneration Committee of the Board of Directors of Company has approved the grant of 2,18,875 Employee stock options to 1176 eligible employees of the Company in accordance with the Jeena Sikho Employee Stock Option Scheme 2025 ("ESOP 2025"). Each option, upon exercise, shall be converted into one fully paid-up equity share of face value Rs. 2/- each. The Exercise Price is fixed as Rs. 2/- per Stock Option.

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- 11 The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Codes viz Code on Wages, 2019, Industrial Relations Code, 2020, Code on Social Security, 2020, and Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as 'the New Labour Codes'). The New Labour Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. Basis the Group's assessment, the estimated incremental impact amounting to Rs. 124.86 lacs has been recognized in the standalone and consolidated statement of Profit and Loss for the quarter and year ended 31 March 2026. The Group continues to monitor the finalization of Central/State rules and clarifications from the Government on other aspects of the New Labour Codes and would provide appropriate accounting effect on the basis of such developments as needed.
- 12 The Board of Directors of the Company at its meeting held on 30 May 2026, has recommended final dividend of Rs. 4.50 per equity share to the shareholders of Jeena Sikho Lifecare Limited for the year ended 31 March 2026, subject to the approval of shareholders of the Company in the forthcoming Annual General Meeting.
- 13 Figures have been regrouped/ re-classified of previous periods wherever necessary.

Place: Zirakpur, Punjab
Date: 30 May 2026



For Jeena Sikho Lifecare Limited

For JEENA SIKHO LIFECARE LIMITED
Manish Grover
Manish Grover
Managing Director
DIN - 07557886

Date: 30th May, 2026

To, Manager - Listing Compliance National Stock Exchange of India Limited 'Exchange Plaza', C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051 SYMBOL: JSLL	To, Head of the Department, Department of Listing Operation, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400001 SCRIP Code: 544476
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Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, I hereby declare and confirm that the Statutory Auditors of the Company, **M/s. Walker Chandiook & Co LLP**, Chartered Accountants (Firm Registration No. 001076N/N500013), have issued an Independent Audit Report (Standalone and Consolidated) with an **Unmodified Opinion** on the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended 31st March, 2026.

This declaration is issued in compliance with the aforesaid Regulation.

You are requested to kindly take the same on record and oblige us.

For and on behalf of
Jeena Sikho Lifecare Limited

For JEENA SIKHO LIFECARE LIMITED

Chief Financial Officer

Nanak Chand
Chief Financial Officer

Place: Zirakpur, Punjab
Date: 30.05.2026

JEENA SIKHO LIFECARE LIMITED

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

Registered Office Address:

SCO-11, Kalgidhar Enclave, Baltana, Zirakpur,
Punjab-140604, 01762-513185
CIN NO: 152601PB2017PLCO46545

Corporate Office Address:

B-26, Opp. Metro Pillar No. 223, Rohtak Road,
New Multan Nagar, Delhi-110058
Email ID: cs@jeenasikho.com | www.jeenasikho.com

ANNEXURE – II

Details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January,2026

Appointment of Internal Auditor:

Sr. No	Details of events that need to be provided	Details of Change
1.	Name of the Auditor Firm	M/s. Forvis Mazars LLP
2	Name of the Auditor	Mr. Sunil Kalra
3	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise;	Re-appointment of M/s. Forvis Mazars LLP as the Internal Auditors of the Company.
4	Date of appointment/re-appointment/ cessation (as applicable) & term of appointment/re-appointment	30 th May, 2026 Term of appointment- For a period 1 year for the Financial Year 2026-27
5	Brief profile (in case of appointment)	M/s. Forvis Mazars LLP, is a leading international assurance, tax, and advisory firm, assisting clients in achieving sustainable and responsible growth. It serves a wide range of industries with a strong understanding of sector-specific environments, key issues, and emerging trends. The firm's diverse portfolio of services enhances the relevance and quality of its offerings, supports the attraction of top talent, and contributes to serving the broader public interest.
6	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

JEENA SIKHO LIFECARE LIMITED

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

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