

Date: 7th February, 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 held on February 7th, 2026.

Dear Sir/Madam,

In continuation to our letter dated 03rd February, 2026 and in terms of Regulation 30, 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Board of Directors of the Company at its meeting held today i.e. **Saturday, 07th February, 2026**, has inter-alia, considered and approved unaudited standalone and consolidated financial results of the Company for the quarter and nine months ended 31st December, 2025, along with limited review reports thereon issued by the Statutory Auditors of the Company.

Enclosed herewith, a copy of the unaudited financial results along with the limited review report for the quarter and nine-months ended 31st December 2025.

The Board meeting commenced at 04:05 P.M. (IST) and concluded at 04:35 P.M. (IST).

This above information will also be made available on the website of the Company at <https://jeenasikho.com/investors/>.

Thanking you,

Yours faithfully,

For Jeena Sikho Lifecare Limited

Manish Grover
Managing Director
DIN: 07557886

Place: Zirakpur, Punjab
Date: 07.02.2026

JEENA SIKHO LIFECARE LIMITED

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Registered Office Address:

SCO-11, 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

Walker ChandioK & Co LLP

B-309, 3rd Floor,
Elante Office Building,
Industrial Area, Phase I,
Chandigarh - 160 002
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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date 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

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Jeena Sikho Lifecare Limited ('the Company') for the quarter ended 31 December 2025 and the year to date results for the period 1 April 2025 to 31 December 2025, 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'). Attention is drawn to the fact that the figures for the corresponding quarter and year-to-date period ended 31 December 2024 have been approved by the Company's Board of Directors, but have not been subjected to audit or review.
2. The 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

Chartered Accountants

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



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Walker Chandiook & Co LLP

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Company had prepared separate standalone financial results for the year ended 31 March 2025 in accordance with the recognition and measurement principles laid down in the relevant accounting standards prescribed under section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021, and as per the presentation and disclosure requirements of Regulation 33 of the Listing Regulations, and other accounting principles generally accepted in India, which were audited by the predecessor auditor whose reports dated 16 May 2025 expressed an unmodified opinion. These standalone financial results and balance sheet 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 conclusion is not modified in respect of this matter.

For Walker Chandiook & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013



Sandeep Mehta

Partner

Membership No. 099410

UDIN: 26099410OKEESD4202

Place: Chandigarh

Date: 07 February 2026

Walker ChandioK & Co LLP

B-309, 3rd Floor,
Elante Office Building,
Industrial Area, Phase I,
Chandigarh - 160 002
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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date 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

1. We have reviewed the accompanying statement of unaudited consolidated 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 subsidiaries included in the Statement) for the quarter ended 31 December 2025 and the consolidated year to date results for the period 1 April 2025 to 31 December 2025, 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'). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31 December 2024 and the corresponding period from 01 April 2024 to 31 December 2024 as reported in the Statement have been approved by the Holding Company's Board of Directors but have not been subjected to audit or review.
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

Chartered Accountants

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



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We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditor referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We did not review the interim financial results of one subsidiary i.e. Jeena Green Resources Private Limited included in the Statement, whose financial information reflects total revenues of ₹ 1.50 lacs and ₹ 1.50 lacs, total net loss after tax of ₹ 12.65 lacs and ₹ 20.22, total comprehensive loss of ₹ 12.65 and ₹ 20.22, for the quarter and year-to-date period ended on 31 December 2025, respectively as considered in the statement. These interim financial results have been reviewed by other auditor whose review report has been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the review report of such other auditor and the procedures performed by us as stated in paragraph 3 above.

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

6. The Statement includes the interim financial results of one subsidiary i.e. Jeena Sikho International LLC which have not been reviewed/audited, whose interim financial results reflect total revenues of ₹ Nil and ₹ Nil, net loss after tax of ₹ 0.13 lacs and ₹ 0.13 lacs, total comprehensive loss of ₹ 0.13 lacs and ₹ 0.13 lacs for the quarter and year-to-date period ended 31 December 2025 respectively. These financial results have been furnished to us by the Holding Company's management. 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 such unaudited/unreviewed interim financial results. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial results certified by the Board of Directors.



Walker Chandiook & Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

7. The Holding Company had prepared separate consolidated financial results for the year ended 31 March 2025 which represent its standalone financial results as mentioned in note 1(ii) of the accompanied results, in accordance with the recognition and measurement principles laid down in the relevant accounting standards prescribed under section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021, and as per the presentation and disclosure requirements of Regulation 33 of the Listing Regulations, 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 consolidated financial results have been adjusted for the differences in the accounting principles adopted by the Holding Company on transition to Ind AS, which have been audited by us. Our conclusion is not modified in respect of this matter.

For Walker Chandiook & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013



Sandeep Mehta

Partner

Membership No. 099410

UDIN: 26099410JVAQJG4429

Place: Chandigarh

Date: 07 February 2026

Walker Chandio & Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Annexure 1

List of entities included in the Statement

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



JEENA SIKHO LIFECARE LIMITED

Regd. Office : SCO 11, First Floor, Katgidhar Enclave, Zirakpur, Mohali, Punjab 140604
CIN: L52601PB2017PLC046545

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

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025**

(Amount in Rs. lacs)

S. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited) Refer note 3(ii)	(Unaudited) Refer note 3(ii)	(Unaudited) Refer note 3(i) and (ii)	(Unaudited) Refer note 3(ii)	(Unaudited) Refer note 3(i), and 3(ii)	Refer note 3(ii) and 3(iii)
1	Income						
	a. Revenue from operations	22,166.47	18,984.51	11,569.20	58,579.57	32,982.13	46,907.19
	b. Other income	256.68	144.49	38.79	508.02	646.63	673.54
	Total Income	22,423.15	19,129.00	11,607.99	59,087.59	33,628.76	47,580.73
2	Expenses						
	a. Purchase of stock-in-trade and ayurvedic healthcare consumables	2,598.78	2,558.84	1,680.93	7,245.09	4,134.98	5,857.99
	b. Changes in inventories of stock-in-trade and ayurvedic healthcare consumables	(183.40)	(150.00)	(102.57)	(587.40)	(383.56)	(435.71)
	c. Employee benefits expense	3,928.86	3,316.87	2,669.31	10,241.88	7,197.84	10,074.28
	d. Finance costs	309.91	434.60	378.96	910.49	755.88	1,065.49
	e. Depreciation and amortisation expense	1,120.70	1,039.86	847.14	3,125.47	2,007.73	2,910.54
	f. Other expenses	5,742.33	4,052.68	4,360.44	14,514.91	12,549.63	17,350.38
	Total Expenses	13,517.18	11,252.85	9,834.21	35,450.44	26,262.50	36,822.97
3	Profit before tax (1-2)	8,905.97	7,876.15	1,773.78	23,637.15	7,366.26	10,757.76
4	Tax expense / (credit)						
	a. Current tax	2,398.18	2,052.33	546.27	6,228.64	2,202.42	3,153.33
	b. Taxation for earlier years	-	-	21.54	-	21.54	21.54
	c. Deferred tax	(164.88)	(54.76)	(115.11)	(273.88)	(318.06)	(411.44)
	Total tax expense	2,233.30	1,997.57	462.70	6,054.76	1,905.00	2,763.43
5	Profit for the period/ year (3-4)	6,672.67	5,878.58	1,321.08	17,682.39	5,460.36	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	3.87	9.19	(0.59)	72.08	(1.76)	(2.34)
	- Income tax related to items that will not be reclassified to profit or loss	(0.97)	(2.32)	0.15	(18.14)	0.44	0.59
7	Total comprehensive income for the period/ year (5+6)	6,675.57	5,885.45	1,320.64	17,736.33	5,459.04	7,992.58
8	Paid-up equity share capital (Face value of Rs. 2 each) Refer note 5	2,486.01	2,486.01	2,486.01	2,486.01	2,486.01	2,486.01
9	Other equity						23,148.27
10	Earnings per share (Face value of Rs. 2 each) Refer note 5						
	Basic (in Rs. not annualised except for year ended 31 March 2025)	5.37	4.73	1.06	14.23	4.39	6.43
	Diluted (in Rs. not annualised except for year ended 31 March 2025)	5.36	4.72	1.06	14.21	4.39	6.42
	See accompanying notes to the unaudited financial results						

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JEENA SIKHO LIFECARE LIMITED

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CIN: L52601PB2017PLC046545

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**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025**

Segment-wise revenue and results for the quarter and nine months ended 31 December 2025

(Amount in Rs. lacs)

Particulars	Quarter ended			Nine months ended		Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Restated)
Segment Revenue						
Ayurvedic products/ medicines	12,176.52	9,592.27	5,115.23	29,771.30	14,673.20	21,535.59
Ayurvedic healthcare services	9,989.95	9,392.24	6,453.97	28,808.27	18,308.93	25,371.60
Subtotal	22,166.47	18,984.51	11,569.20	58,579.57	32,982.13	46,907.19
Revenue from operations	22,166.47	18,984.51	11,569.20	58,579.57	32,982.13	46,907.19
Segment Results						
Ayurvedic products/ medicines	5,316.32	4,053.73	1,090.21	12,511.21	3,291.69	5,012.21
Ayurvedic healthcare services	4,104.75	4,536.90	1,304.49	12,806.54	5,002.00	7,458.93
Subtotal	9,421.07	8,590.63	2,394.70	25,317.75	8,293.69	12,471.14
Unallocated expenses/ income:						
Less- Finance cost	(309.91)	(434.60)	(378.96)	(910.49)	(755.88)	(1,065.49)
Add- Other unallocable income	256.69	144.49	38.79	508.02	646.63	673.54
Less- Other unallocable expenses *	(461.88)	(424.37)	(280.75)	(1,278.13)	(818.18)	(1,321.43)
Add - Exceptional item	-	-	-	-	-	-
Profit before tax	8,905.97	7,876.15	1,773.78	23,637.15	7,366.26	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 UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025**

(Amount in Rs. lacs)

S. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited) Refer note 3(ii)	(Unaudited) Refer note 3(ii)	(Unaudited) Refer note 1(ii), 3(i) and 3(ii)	(Unaudited) Refer note 3(ii)	(Unaudited) Refer note 1(ii), 3(i) and 3(ii)	Refer note 1(ii), 3(ii) and 3(iii)
1	Income						
	a. Revenue from operations	22,167.97	18,984.51	11,569.20	58,581.07	32,982.13	46,907.19
	b. Other income	256.68	144.49	38.79	508.02	646.63	673.54
	Total Income	22,424.65	19,129.00	11,607.99	59,089.09	33,628.76	47,580.73
2	Expenses						
	a. Purchase of stock-in-trade and ayurvedic healthcare consumables	2,601.90	2,561.01	1,680.93	7,251.62	4,134.98	5,857.99
	b. Changes in inventories of stock-in-trade and ayurvedic healthcare consumables	(182.09)	(152.17)	(102.57)	(599.50)	(383.56)	(435.71)
	c. Employee benefits expense	3,928.86	3,316.87	2,669.31	10,241.88	7,197.84	10,074.28
	d. Finance costs	310.04	434.63	378.96	910.65	755.88	1,065.49
	e. Depreciation and amortisation expense	1,125.95	1,039.70	847.14	3,130.81	2,007.73	2,910.54
	f. Other expenses	5,746.90	4,056.29	4,360.44	14,526.89	12,549.63	17,350.38
	Total Expenses	13,531.56	11,256.33	9,834.21	35,472.35	26,262.50	36,822.97
3	Profit before tax (1-2)	8,893.09	7,872.67	1,773.78	23,616.74	7,366.26	10,757.76
4	Tax expense / (credit)						
	a. Current tax	2,398.18	2,052.33	546.27	6,228.64	2,202.42	3,153.33
	b. Taxation for earlier years	-	-	21.54	-	21.54	21.54
	c. Deferred tax	(164.98)	(54.67)	(115.11)	(273.94)	(318.06)	(411.44)
	Total tax expense	2,233.20	1,997.66	452.70	5,954.70	1,905.90	2,763.43
5	Profit for the period/ year (3-4)	6,659.89	5,875.01	1,321.08	17,662.04	5,460.36	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	3.87	9.19	(0.59)	72.08	(1.76)	(2.34)
	- Income tax related to items that will not be reclassified to profit or loss	(0.97)	(2.32)	0.15	(18.14)	0.44	0.59
7	Total comprehensive income for the period/ year (5+6)	6,662.79	5,881.88	1,320.64	17,715.98	5,459.04	7,992.58
	Profit for the period attributable to:						
	Owners of the parent	6,665.09	5,876.76	1,321.08	17,671.95	5,460.36	7,994.33
	Non-controlling interests	(6.20)	(1.75)	-	(9.91)	-	-
	Other comprehensive income for the period attributable to:						
	Owners of the parent	2.90	6.87	(0.44)	53.94	(1.32)	(1.75)
	Non-controlling interests	-	-	-	-	-	-
	Total comprehensive income for the period attributable to:						
	Owners of the parent	6,668.99	5,883.63	1,320.64	17,725.89	5,459.04	7,992.58
	Non-controlling interests	(6.20)	(1.75)	-	(9.91)	-	-
8	Paid-up equity share capital (Face value of Rs. 2 each) Refer note 5	2,486.01	2,486.01	2,486.01	2,486.01	2,486.01	2,486.01
9	Other equity						23,148.27
10	Earnings per share (Face value of Rs. 2 each) Refer note 5						
	Basic (in Rs. not annualised except for year ended 31 March 2025)	5.36	4.73	1.06	14.21	4.39	6.43
	Diluted (in Rs. not annualised except for year ended 31 March 2025)	5.35	4.72	1.06	14.19	4.39	6.42
	See accompanying notes to the unaudited financial results						

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**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025**

Segment-wise revenue and results for the quarter and nine months ended 31 December 2025

(Amount in Rs. lacs)

Particulars	Quarter ended			Nine months ended		Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Restated)
Segment Revenue						
Ayurvedic products/ medicines	12,176.52	9,592.27	5,115.23	29,771.30	14,673.20	21,535.59
Ayurvedic healthcare services	9,989.95	9,392.24	6,453.97	28,808.27	18,308.83	25,371.60
Others	1.50	-	-	1.50	-	-
Subtotal	22,167.97	18,984.51	11,569.20	58,581.07	32,982.13	46,907.19
Revenue from operations	22,167.97	18,984.51	11,569.20	58,581.07	32,982.13	46,907.19
Segment Results						
Ayurvedic products/ medicines	5,316.32	4,053.73	1,090.21	12,511.21	3,291.69	5,012.21
Ayurvedic healthcare services	4,104.75	4,536.90	1,304.49	12,806.54	5,002.00	7,458.83
Others	(12.88)	(3.48)	-	(20.41)	-	-
Subtotal	9,408.19	8,587.15	2,394.70	25,297.34	8,293.69	12,471.14
Unallocated expenses/ income:						
Less- Finance cost	(309.91)	(434.60)	(378.96)	(910.49)	(755.88)	(1,065.49)
Add- Other unallocable income	256.69	144.49	38.79	508.02	646.63	673.54
Less- Other unallocable expenses *	(461.88)	(424.37)	(280.75)	(1,278.13)	(818.18)	(1,321.43)
Profit before tax	8,893.09	7,872.67	1,773.78	23,616.74	7,366.26	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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Notes:

- 1(i) The statutory auditors have reviewed the standalone and consolidated financial results of Jeena Sikho Lifecare Limited ("the Holding Company") and its subsidiaries (together referred to as "the Group") for the quarter and nine months ended 31 December 2025. 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") for the quarter and nine months ended 31 December 2025 were reviewed by the Audit Committee at its meeting held on 07 February 2026 and approved by the Board of Directors at their meeting held on 07 February 2026.
- (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 period. Accordingly, the comparative financial results for the quarter and nine months ended 31 December 2024 and year ended 31 March 2025 in the statement of consolidate financial results represent standalone financial results of the Holding Company.
- 2 The above standalone and consolidated financial results have 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 and is 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.
- 3 (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 comparative unaudited standalone and unaudited consolidated financial results of the Company for the quarter and nine month period ended 31 December 2024 included in these unaudited standalone financial results have not been subject to an audit or review by the statutory auditors. However, the management has 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.
- (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 30 September 2025 and quarter and nine months ended 31 December 2025 and have been prepared in compliance with Ind AS. The comparative figures for the corresponding quarter and nine months ended 31 December 2024, and for the year ended 31 March 2025, have also been restated to align with Ind AS requirements. Refer note 4 for reconciliation for transition from IGAAP to Ind AS.
- (iii) The comparative standalone and consolidated financial information of the Group for the year ended 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 reviewed by the statutory auditors.
- 4 The reconciliation of standalone and consolidated net profit after tax for the quarter and nine months ended 31 December 2024 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 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 December 2024 Refer note 3(i) and 3(ii)	Nine months 31 December 2024 Refer note 3(i) and 3(ii)	Year ended 31 March 2025 Refer note 3(ii) and 3(iii)	Year ended 31 March 2025 (Restated) Refer note 3(ii) and 3(iii)
Net profit after tax/ Equity as per previous Indian GAAP	1,707.41	6,302.58	9,072.89	27,301.53
Adjustments:				
Impact of expected credit loss recognised on trade receivables	(164.12)	(400.89)	(600.97)	(600.97)
Impact of adjustment related to provisions for employee benefits	-	-	19.75	17.39
Impact of share based payment expense recognised on the basis of fair value of option	(22.24)	(23.37)	(45.14)	(45.14)
Impact of remeasurement of employee stock options	-	-	-	45.14
Impact due to fair valuation of current investments	(11.10)	(20.22)	(23.07)	(23.07)
Impact due to recognition of lease liability and right-of-use assets	(273.36)	(635.18)	(813.14)	(813.14)
Impact due to depreciation on assets acquired under business acquisition	(35.19)	(35.19)	13.62	13.62
Impact of deferred tax (net) on account of the above adjustments	119.68	272.63	370.39	370.98
Total	1,321.08	5,460.35	7,994.33	26,266.34
Other comprehensive loss/ Net impact brought forward from opening balance sheet	(0.44)	(1.32)	(1.75)	(632.06)
Total comprehensive income/ Equity as per Ind AS	1,320.64	5,459.04	7,992.58	25,634.28

- 5 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.
- 6 Subsequent to the period ending 31 December 2025, The Board of Directors of Jeena Sikho International LLC- wholly owned subsidiary of the Company, at its meeting held on 07th January 2026, has approved the proposal for acquisition of 51% equity stake in Back to Roots Ayurveda by Dr. Shyam LLC, Abu Dhabi, UAE.
- 7 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.



- 8 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 ₹2/- each. The Exercise Price is fixed as Rs. 2/- per Stock Option.
- 9 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, there is no material impact on the financial results for the quarter and period ended December 31, 2025. 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.
- 10 Figures have been regrouped/ re-classified of previous periods wherever necessary.

Place: Punjab
Date: 07 February 2026

For Jeena Sikho Lifecare Limited



For JEENA SIKHO LIFECARE LIMITED

Manish Grover

Manish Grover
Managing Director
DIN - 07557886

Managing Director