

Date: 14 August, 2025

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: JSL

To,
Head of the Department,
Department of Listing Operation,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400001
SCRIP Code: 544476

Sub: Outcome of Board Meeting held on 14 August, 2025.

Dear Sir/Ma'am,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. August 14, 2025, has, inter alia, approved the following:

1) Un-Audited Quarterly Financial Results (Standalone & Consolidated) along with Limited Review Report for the quarter ended June 30, 2025.

The Un-Audited Quarterly Financial Results (Standalone & Consolidated) of the Company for the quarter ended June 30, 2025, along with the Limited Review Report thereon, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. **(Annexure-I).**

2) Resignation of M/s KRA & Co. as the statutory auditors:

The statutory auditors of the Company, M/s. KRA & Co., Chartered Accountants (Firm Registration No.: 020266N), have tendered their resignation on 13th August, 2025 from the position of Statutory Auditors with effect from 14th August, 2025 subsequent to the submission of the Limited Review Report for the quarter ended June 30, 2025.

3) Appointment of M/s Walker Chandiok & Co LLP as the statutory auditors:

Based on the recommendation of the Audit Committee and subject to the approval of shareholders of the Company, the Board of Directors of the Company has approved the appointment of M/s. Walker Chandiok & Co LLP, Chartered Accountants (Firm Registration No. 001076N/N500013) as the Statutory Auditor of the Company-

- i. to fill the casual vacancy caused by the resignation of M/s. KRA & Co, Chartered Accountants, from 14th August, 2025 upto the ensuing AGM of the Company; and
- ii. to recommend the appointment of M/s. Walker Chandiok & Co LLP, Chartered Accountants (Firm Registration No. 001076N/N500013) to the shareholders of the Company for a term of five (5) consecutive years effective from the date of the ensuing AGM of the Company upto 13th AGM of the Company.

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.: 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



Health | Wealth | Happiness

The Meeting of the Board of Directors of the Company **commenced at 10:30 A.M. (IST) and concluded at 11:20 A.M. (IST).**

The details as required under Regulation 30 read with Para A (7), (7A) & (7C) of Part A of Schedule III of SEBI LODR read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024, are given hereunder as Annexure II and the letter of resignation received from the Statutory Auditors is enclosed as Annexure III.

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
Place: Zirakpur, Punjab
Date: 14-08-2025**

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS

FOR THE QUARTER ENDED JUNE 30, 2025

(Amount in Rs. Lacs)

Sl. No.	Particulars	Quarter ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	a. Revenue from Operations	17,428.59	13,901.90	10,003.84	46,884.02
	b. Other Income	106.85	49.24	263.92	679.25
	Total Income	17,535.44	13,951.14	10,267.76	47,563.27
2	Expenses				
	a. Purchase of stock-in-trade	1,363.40	1,011.76	708.92	3,561.90
	b. Change in inventories of stock-in-trade & finished goods	(254.00)	(169.51)	(32.18)	(435.71)
	c. Employee Benefits Expenses	2,996.15	2,840.64	2,143.97	10,029.14
	d. Finance Costs	165.98	153.21	94.07	513.01
	e. Depreciation and Amortisation Expenses	964.91	879.87	528.25	2,837.94
	f. Other Expenses	5,443.97	5,546.89	4,717.64	19,748.89
	Total Expenses	10,680.41	10,262.86	8,160.67	36,255.17
3	Profit before exceptional items and tax	6,855.03	3,688.28	2,107.09	11,308.10
4	Exceptional item	-	-	-	-
5	Profit before tax	6,855.03	3,688.28	2,107.09	11,308.10
6	Tax expense				
	a. Current Tax	1,778.13	1,006.95	573.82	3,153.33
	b. Taxation for earlier years	-	-	-	7.77
	c. Deferred Tax	(54.24)	(53.71)	(80.84)	(302.04)
	Total tax expense	1,723.89	953.24	492.98	2,859.06
7	Profit after tax	5,131.14	2,735.04	1,614.11	8,449.04
8	Other Comprehensive Income	44.16	61.37	(21.04)	(1.75)
9	Total Comprehensive Income	5,175.30	2,796.41	1,593.07	8,447.29
10	Paid-up Equity Share Capital (Face value of Rs. 2 each).	2,486.01	2,486.01	2,486.01	2,486.01
11	Earnings Per Share (Face value of Rs. 2 each). Refer Note 5				
	Basic (in Rs.) (not annualised)	4.13	2.20	1.30	6.80
	Diluted (in Rs.) (not annualised)	4.12	2.20	1.30	6.79

Notes:-

- The above financial results for the quarter ended June 30, 2025 have been reviewed by the Audit committee and approved by the Board of Directors in their respective meetings held on August 14, 2025.
- The company operates only in one business segment viz "Trading of Ayurvedic Medicines and providing Ayurvedic Therapies". Considering the nature of Company's business and operations, as well as based on review of operating results by the chief operating decision maker to make decision about resource allocation and performance measurement, there is only one reportable segment in accordance with the requirement of Ind AS 108 - "Operating Segments"
- The Company has adopted Indian Accounting Standard (Ind AS) notified by the Ministry of Corporate Affairs (MCA) with effect from 01.04.2025. Accordingly the financial result for the quarter ended 30.06.2025 are in compliance with Ind AS and the result for the comparative quarter ended 31.03.2025 & 30.06.2024 and the previous year ended 31.03.2025 are also compliant with Ind AS.
- The Company equity shares migrated to the Main Board of BSE/NSE on 11.08.2025. These equity shares were erstwhile listed on NSE SME Emerge Platform. Upto the previous year ended 31.03.2025, the Company was only required to submit six monthly results to the stock exchange. Accordingly the result for the quarter ended 30.06.2024 were not subject to limited review as per previous IGAAP and the result for the quarter ended 31.03.2025 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figure up to the nine months ended 31.12.2024, of the previous financial year was also not subject to limited review under previous IGAAP.
- The company equity shares were sub-divided/split on 12.06.2025 from 1 (One) equity share having face value of Rs. 10/- (Rupees Ten only) each fully paid-up, into 5 (Five) equity shares having face value of Rs. 2/- (Rupee Two only) each, fully paid-up. Accordingly the Basic and Diluted earning per share for all the period presented has been calculated basis the new sub-divided shares.

For JEENA SIKHO LIFECARE LIMITED

Manoj Jouch
Managing Director

- 6 The reconciliation of Net Profit for the quarter ended 31.03.2025 & 30.06.2024 and year ended 31.03.2025 as prescribed under Indian Generally Accepted Accounting Principles (IGAAP) with total comprehensive income as restated under Ind AS along with the equity reconciliation as at 31.03.2025 are summarized below:

Particular	Notes	Net Profit Reconciliation		Equity Reconciliation	
		Quarter ended		Year Ended	Year Ended
		31.03.2025	30.06.2024	31.03.2025	31.03.2025
Net Profit / Equity as per previous IGAAP		2,832.96	1,739.39	9072.89	24,815.52
Add/(less): Adjustments					
Business Combination	(a)	76.07	-	152.14	152.14
Employee Benefits	(b)	32.01	(4.09)	19.73	(111.46)
Financial Instruments	(c)	(2.85)	45.42	(23.07)	(3.39)
Leases	(d)	(61.60)	(96.95)	(432.67)	(434.77)
Expected credit losses	(e)	(200.07)	(111.79)	(600.97)	(1,336.45)
Deferred taxes	(f)	58.52	42.13	260.99	474.69
Net Profit as per Ind AS		2,735.04	1,614.11	8,449.04	23,556.28
Other Comprehensive Income (Net of Tax)	(g)	61.37	(21.04)	(1.75)	
Total Comprehensive Income as per Ind AS		2,796.41	1,593.07	8,447.29	23,556.28

Notes on reconciliation items:

- Under previous IGAAP, goodwill was amortized over the period when the economic benefit from the acquired business is expected to flow to the Company. In Ind AS goodwill is not amortized and instead tested for impairment. Accordingly the amortization charge under previous IGAAP has been adjusted.
- Gratuity expenses recomputed basis the actuarial valuation as per Ind AS.
- The Company has valued its financial assets (current investment) at fair value. The impact for change in fair value as on date of transition (i.e., 01.04.2024), is recognized in opening equity and changes thereafter are recognized in the Statement of Profit and Loss.
- Under previous IGAAP, rent payments were charged to profit and loss. In Ind AS, rent payment obligation under long term non-cancellable leases are recognized as an asset and amortized over the lease life.
- Provision for expected credit losses recognized as per Ind AS.
- The impact of transition adjustment together with Ind-AS mandate of using balance sheet approach for computation of deferred taxes has resulted in charge to the reserves, on the date of transition, with consequential impact to the Profit and Loss Account for the subsequent periods.
- 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

Place: Punjab
Date: 14.08.2025

For JEENA SIKHO LIFECARE LIMITED
For JEENA SIKHO LIFECARE LIMITED
Manish Grover
Managing Director

Manish Grover
Managing Director
DIN - 07557886



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

To the Board of Directors of JEENA SIKHO LIFECARE LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the Statement") of **JEENA SIKHO LIFECARE LIMITED** ("the Company") for the quarter ended June 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulation").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 in compliance with Regulation 33 of Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Company equity shares migrated to the Main Board of BSE/NSE on 11.08.2025. These equity shares were erstwhile listed on NSE SME Emerge Platform. Up to the previous year ended 31.03.2025, the Company was only required to submit six monthly results to the stock exchange. Accordingly the result for the comparative quarter ended

30.06.2024 is not subject to limited review as per previous IGAAP and the result for the comparative quarter ended 31.03.2025 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figure up to the nine months ended 31.12.2024, of the previous financial year is also not subject to limited review under previous IGAAP. These IGAAP financial results are based on Management Accounts only and have been reviewed by us only in respect to their transition to Ind AS.

Our report is not modified in respect of this matter.

For KRA & Co.
Chartered Accountants
(Firm Registration No.020266N)

SAURAB Digitally signed by
H GARG SAURABH GARG
Date: 2025.08.14
11:21:06 +05'30'

Saurabh Garg
Partner
Membership No.: 510541
UDIN: 25510541BMJ KGV4859
Place: New Delhi
Date: 14.08.2025

JEENA SIKHO LIFECARE LIMITED

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

CIN: L52601PB2017PLC046545

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

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS**FOR THE QUARTER ENDED JUNE 30, 2025**

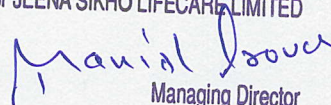
(Amount in Rs. Lacs)

Sl. No.	Particulars	Quarter ended
		30.06.2025
		(Unaudited)
1	Income	
	a. Revenue from Operations	17,428.59
	b. Other Income	106.85
	Total Income	17,535.44
2	Expenses	
	a. Purchase of stock-in-trade	1,363.40
	b. Change in inventories of stock-in-trade & finished goods	(254.00)
	c. Employee Benefits Expenses	2,996.15
	d. Finance Costs	165.98
	e. Depreciation and Amortisation Expenses	965.16
	f. Other Expenses	5,447.77
	Total Expenses	10,684.46
3	Profit before exceptional items and tax	6,850.98
4	Exceptional item	-
5	Profit before tax	6,850.98
6	Tax expense	
	a. Current Tax	1,778.13
	b. Taxation for earlier years	-
	c. Deferred Tax	(54.29)
	Total tax expense	1,723.84
7	Profit after tax	5,127.14
8	Other Comprehensive Income	44.16
9	Total Comprehensive Income	5,171.30
10	Profit after tax attributable to	
	- Owners of the Company	5,129.10
	- Non-controlling interests	(1.96)
		5,127.14
11	Total comprehensive income for the year attributable to:	
	- Owners of the Company	5,173.26
	- Non-controlling interests	(1.96)
		5,171.30
12	Paid-up Equity Share Capital (Face value of Rs. 2 each).	2,486.01
13	Earnings Per Share (Face value of Rs. 2 each). Refer Note 4	
	Basic (in Rs.) (not annualised)	4.13
	Diluted (in Rs.) (not annualised)	4.12

Notes:-

- 1 The above financial results for the quarter ended June 30, 2025 have been reviewed by the Audit committee and approved by the Board of Directors in their respective meetings held on August 14, 2025.
- 2 During the quarter ended 30.06.2025, The Group has primarily operated in one business segment viz "Trading of Ayurvedic Medicines and providing Ayurvedic Therapies". Considering the nature of Group's business and operations, as well as based on review of operating results by the chief operating decision maker to make decision about resource allocation and performance measurement, there is only one reportable segment in accordance with the requirement of Ind AS 108 - "Operating Segments"

For JEENA SIKHO LIFECARE LIMITED


Manish Dooch
Managing Director

- 3 The Holding Company has adopted Indian Accounting Standard (Ind AS) notified by the Ministry of Corporate Affairs (MCA) with effect from 01.04.2025. Accordingly the financial result for the quarter ended 30.06.2025 are in compliance with Ind AS.
- 4 The Holding company equity shares were sub-divided/split on 12.06.2025 from 1 (One) equity share having face value of Rs. 10/- (Rupees Ten only) each fully paid-up, into 5 (Five) equity shares having face value of Rs. 2/- (Rupee Two only) each, fully paid-up. Accordingly the Basic and Diluted earning per share has been calculated basis the new sub-divided shares.
- 5 The Holding Company has incorporated subsidiary during the quarter ended 30.06.2025. Accordingly this is the first consolidated financial results and there are no comparative financial results for the quarter ended 30.06.2024 and 31.03.2025 and year ended 31.03.2025.

Place: Punjab
Date: 14.08.2025

For JEENA SIKHO LIFECARE LIMITED

For JEENA SIKHO LIFECARE LIMITED

Manish Grover

Managing Director

Manish Grover
Managing Director
DIN - 07557886



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

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **JEENA SIKHO LIFECARE LIMITED** ('the Holding Company') and its subsidiary (the Holding Company and its subsidiary constitute "the Group") for the quarter ended June 30, 2025 ('the Statement'), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulation').
2. This Statement which is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 in compliance with Regulation 33 of Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the following entities:
 - i. JEENA GREEN RESOURCES PRIVATE LIMITED
5. We did not review the interim financial information of one subsidiary whose interim financial information reflects total revenue of Rs. Nil and, total net loss after tax of Rs. (4.01) Lakhs and the total comprehensive loss of Rs. (4.01) Lakhs. This interim financial information has been reviewed by other auditor whose report has been furnished to us by the Holding Company management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KRA & Co.
Chartered Accountants
(Firm Registration No.020266N)

SAURABH Digitally signed by
GARG SAURABH GARG
Date: 2025.08.14
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Saurabh Garg
Partner
Membership No.: 510541
UDIN: 25510541BMJKGW7868
Place: New Delhi
Date: 14.08.2025

Relevant Details as required pursuant to Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024**Resignation as Statutory Auditors**

Sl. No.	Particulars	Details
1.	Name of the Company	Jeena Sikho Lifecare Limited
2.	Name of the Auditor	KRA & Co. (FRN: 020266N)
3.	Reason for Change viz. Appointment, Reappointment, Resignation, Removal, Death or otherwise	Resignation
4.	Effective Date of Resignation	14 th August, 2025
5.	Brief Profile (in case of Appointment)	Not Applicable
6.	Disclosure of Relationships between Directors (in case of Appointment of a Director)	Not Applicable

Relevant Details as required pursuant to Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024**Appointment as Statutory Auditors**

Sl. No.	Particulars	Details
1.	Name of the Company	Jeena Sikho Lifecare Limited
2.	Name of the Auditor	M/s Walker Chandiok & Co LLP, Chartered Accountants.
3.	Reason for Change viz. Appointment, Reappointment, Resignation, Removal, Death or otherwise	<p>The Board of Directors of the Company at its Meeting held today i.e. 14th August, 2025, has <i>inter alia</i>, considered, noted and approved the appointment of M/s. Walker Chandiok & Co LLP, Chartered Accountants as the Statutory Auditor of the Company with effect from 14th August, 2025, to fill Casual Vacancy caused by resignation of M/s KRA & Co., Chartered Accountants and to hold office till the conclusion of the next Annual General Meeting of the Company.</p> <p>Further, the Board has also considered and approved their appointment as the Statutory Auditors of the Company for a term of five (5) consecutive years with effect from the conclusion of ensuing Annual General Meeting (AGM) of the Company to 13th AGM of the Company, subject to the approval of the Members of the Company.</p>
4.	Date of appointment/ re-appointment/ cessation (as applicable) and term of appointment/re-appointment.	14 th August, 2025
5.	Brief Profile (in case of Appointment)	M/s Walker Chandiok & Co LLP was established on January 1, 1935 and converted to a Limited Liability Partnership firm on March 25, 2014 and has a registered office at L-41, Connaught Circus, New Delhi - 110001

		and a branch office at B-309, 3rd floor, L&T Elante Offices, Industrial Area Phase 1, Chandigarh - 160002. The firm is registered with the Institute of Chartered Accountants of India (ICAI) and empanelled on the Public Company Accounting Oversight Board (PCAOB) and Comptroller & Auditor General of India. The firm provides professional services like auditing, taxation, and management consultancy services to clients in India. The firm has over 90 years of experience in India providing audit services to Indian Global Companies. The firm is operating from 19 locations in India. The firm is considered as one of the four largest audit firms in India with many marquee names as the audit clients and many of them in the NSE top 250.
6.	Disclosure of Relationships between Directors (in case of Appointment of a Director)	Not Applicable
7.	Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19 and the National Stock Exchange of India Ltd with ref. no. NSE/CML/2018/24, dated 20th June, 2018	Not Applicable



Date: 13th August, 2025

To
The Board of Directors,
SCO 11 First Floor, Kalgidhar Enclave, Mohali, Zirakpur,
Punjab, India, 140604.

Sub: Resignation as Statutory Auditors of Jeena Sikho Lifecare Limited

Dear Sirs,

We **KRA & Co**, Chartered Accountants, holding Firm Registration Number 020266N, refer to our appointment as the Statutory Auditors of **Jeena Sikho Lifecare Limited** (CIN: L52601PB2017PLC046545) ('the Company') pursuant to shareholders resolution passed dated November 15, 2021, to hold office for a period of 5 consecutive years ending on March 31, 2026.

We refer to our communication dated August 11, 2025 (and to our earlier discussions) wherein we discussed various aspects of the statutory audit and related requirements.

We have been informed that, following the Company's recent migration to the Main Board and in line with suggestions from the Company's investors, the Company has decided to appoint one of the global firms as its Statutory Auditor, considering the enhanced visibility and stakeholder expectations associated with a company. Accordingly, we hereby tender our resignation as Statutory Auditors of the Company, effective after the conclusion of the forthcoming Board Meeting to be held on **August 14, 2025**, post submission of the Limited Review Report for the quarter ended **June 30, 2025**.

There are no other reasons for our resignation other than those stated above.

We further agree to provide all necessary assistance, clarification and information as may be required by the Company including without limitation, the information required in accordance with circular issued by the Securities and Exchange Board of India bearing number CIR/CFD/CMD1/ 114 2019 dated October 18, 2019.

We request the Company to make necessary disclosures to the Stock Exchanges, as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please find enclosed as **Annexure A**, the requisite information to be obtained from the auditors in accordance with the aforementioned SEBI circular.

We thank the Company and its management for the cooperation extended to us during our tenure as statutory auditors.

Thanking you.

For KRA & Co.
Chartered Accountants
(Firm Registration No.020266N)



Saurabh Garg
Partner
Membership No.: 510541
Place: New Delhi
Date: 13.08.2025

ANNEXURE A

Relevant Details as required pursuant to Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. CIR/CFD/CMD1/ 114 2019 dated October 18, 2019.

Resignation as Statutory Auditors

Sl. No.	Particulars	Details
1.	Name of the Listed entity/ Material Subsidiary	Jeena Sikho Lifecare Limited
2.	Details of the Statutory Auditor:	
	a. Name	KRA & Co.
	b. Address	H-1/208, Garg Tower, Netaji Subhash Place, Pitampura, New Delhi-110034
	c. Phone Number	011-47082855
	d. Email	Saurabh.garg@kra.co.in
3.	Details of association with the listed entity/ material subsidiary:	
	a. Date on which the statutory auditor was appointed	15 th November, 2021
	b. Date on which the term of the statutory auditor was scheduled to expire	Till the conclusion of the AGM to be held in the year 2026
	c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission	We have issued our audit report for the year ended March 31, 2025, on May 16, 2025, and will be issuing Limited Review report for the period ended June 30, 2025, on August 14, 2025.
4.	Detailed reasons for resignation	Resignation Reason: Refer to resignation letter dated August 13, 2025
5.	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors	Not Applicable
6.	In case the information requested by the auditor was not provided, then following shall be disclosed: <i>a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.</i> <i>b. Whether the lack of information would have significant impact on the financial statements/results.</i> <i>c. Whether the auditor has performed alternative procedures to obtain</i>	Not Applicable

	<p><i>appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised).</i></p> <p><i>d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.</i></p>	
7.	Any other facts relevant to the resignation	Not Applicable

Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for the resignation of my firm.

For KRA & Co.
Chartered Accountants
(Firm Registration No.020266N)




Saurabh Garg
Partner
Membership No.: 510541
Place: New Delhi
Date: 13.08.2025