

JEENA SIKHO INTERNATIONAL LLC
 Regd. Office : SHARJAH MEDIA CITY, SHARJAH, UAE
 FORMATION NUMBER: 2540723

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE PERIOD ENDED MARCH 31, 2026

(Amount in Rs. Lacs)

Standalone Statement of Assets & Liabilities:-

		AED		INR
Particulars	Note	As at 31.03.2026	As at 31.03.2026	
ASSETS				
(1) Non-current assets				
(a) (i) Property, Plant and Equipment		-	-	
(b) (ii) Intangible assets		-	-	
(c) ROU Asset		-	-	
(d) Financial Assets				
(i) Investments		-	-	
(ii) Loans		-	-	
(ii) Other financial assets		-	-	
(e) Deferred Tax Asset		-	-	
(2) Current assets				
(a) Inventories		-	-	
(b) Financial assets				
(i) Investment		-	-	
(ii) Trade receivables		-	-	
(iii) Cash and cash equivalents	1	4.59	118.33	
(iv) Other bank balances		-	-	
(c) Other current assets	2	36.40	938.00	
TOTAL ASSETS		40.99	1,056.33	
EQUITY AND LIABILITIES				
(1) EQUITY				
(a) Share Capital	3	1.00	24.38	
(b) Other equity	4	(0.64)	(15.21)	
		0.36	9.17	
(2) LIABILITIES				
(A) Non-current liabilities				
(a) Financial liabilities				
Long term borrowings		-	-	
Lease liability		-	-	
(b) Deferred Tax Liability		-	-	
(c) Long term provisions		-	-	
(B) Current liabilities				
(a) Financial liabilities				
(i) Short term borrowings	5	40.00	1,030.78	
(ii) Trade payables		-	-	
(iii) Other financial liabilities	6	0.64	16.38	
(b) Short term provisions		-	-	
(c) Other current liabilities		-	-	
TOTAL EQUITY AND LIABILITIES		40.64	1,047.16	
		40.99	1,056.33	

The accompanying notes are integral part of the Financial Statements

As per our report of even date

For LAGAN BANSAL & CO

Chartered Accountants

Firm Regd. No. 024089N

Lagan Bansal
(Partner)

M.No. 519269

Place: Chandigarh

UDIN: 26519269GESFLU4213

Dated: 28/05/2026

For and on behalf of the Board of Directors

JEENA SIKHO INTERNATIONAL LLC

Manish Grover
Authorised Person

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE PERIOD ENDED MARCH 31, 2026

Sl. No.	Particulars	Note	AED	INR	AED	INR
			Period Ended	Period Ended	Period Ended	Period Ended
			31.03.2026	31.03.2026	31.12.2025	31.12.2025
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Income					
	a. Revenue from Operations		-	-	-	-
	b. Other Income		-	-	-	-
	Total Income		-	-	-	-
2	Expenses					
	a. Purchase of stock-in-trade		-	-	-	-
	b. Cost of Goods Sold		-	-	-	-
	c. Change in inventories of stock-in-trade & finished goods		-	-	-	-
	d. Employee Benefits Expenses		-	-	-	-
	e. Finance Costs	7	0.59	15.10	0.01	0.13
	f. Depreciation and Amortisation Expenses		-	-	-	-
	g. Other Expenses	8	0.06	1.50	-	-
	Total Expenses		0.64	16.60	0.01	0.13
3	Profit before exceptional items and tax		(0.64)	(16.60)	(0.01)	(0.13)
4	Exceptional item		-	-	-	-
5	Profit before tax		(0.64)	(16.60)	(0.01)	(0.13)
6	Tax expense					
	a. Current Tax		-	-	-	-
	b. Taxation for earlier years		-	-	-	-
	c. Deferred Tax		-	-	-	-
	Total tax expense		-	-	-	-
7	Profit after tax		(0.64)	(16.60)	(0.01)	(0.13)
8	Other Comprehensive Income		-	1.39	-	-
9	Total Comprehensive Income		(0.64)	(15.21)	(0.01)	(0.13)
10	Paid-up Equity Share Capital (100 Equity having Face value of AED 1000 each).		0.00	0.00	0.00	0.00
11	Earnings Per Share (100 Equity having Face value of AED 1000 each).					
	Basic (in Rs.) (not annualised)		(644.15)	(16,599.44)	(5.23)	(128.09)
	Diluted (in Rs.) (not annualised)		(644.15)	(16,599.44)	(5.23)	(128.09)

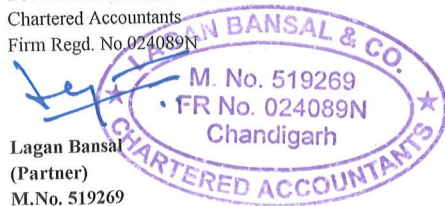
The accompanying notes are integral part of the Financial Statements

As per our report of even date

For **LAGAN BANSAL & CO**

Chartered Accountants

Firm Regd. No. 024089N



Lagan Bansal
(Partner)

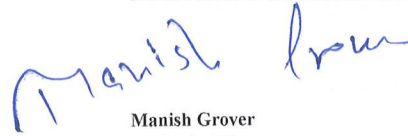
M.No. 519269

Place: Chandigarh

UDIN: 26519269GESFLU4213

Dated: 28/05/2026

For and on behalf of the Board of Directors
JEENA SIKHO INTERNATIONAL LLC



Manish Grover
 Authorised Person

JEENA SIKHO INTERNATIONAL LLC

FORMATION NUMBER: 2540723

Statement of cash flow for the period ended as on 31st March 2026

(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

Particulars	AED	INR
	For Period ended 31 Mar, 2026	For Period ended 31 Mar, 2026
Profit before tax	0.00	0.00
Adjustments for:		
Depreciation & amortization expense	0.00	0.00
Finance cost	0.00	0.00
Operating Profit before working capital changes	0.00	0.00
Movement in working capital:		
Increase/(decrease) in trade payables	0.00	0.00
Increase/(decrease) in other current liabilities	0.00	0.00
Decrease/(increase) in inventories	0.00	0.00
Decrease/(increase) in other current assets	0.00	-0.01
Cash generated from operations	0.00	-0.01
Income taxes refunded/ (paid)	0.00	0.00
Net cash flow from operations (A)	0.00	-0.01
Cash flow from Investing activities		
Investment in subsidiary company	0.00	0.00
Net cash used in Investing activities (B)	0.00	0.00
Cash flow from financing activities		
Proceeds/(Repayment) of Short Term Borrowings	0.00	0.01
Proceeds from issue of equity shares	0.00	0.00
Finance cost paid	0.00	0.00
Net cash flow from/ (used in) financing activities (C)	0.00	0.01
Net increase/(decrease) in cash and cash equivalents (A+B+C)	0.00	0.00
Cash and cash equivalents at the beginning of the year	0.00	0.00
Cash and cash equivalents at the closing of the year	0.00	0.00
a) Cash and Cash Equivalents included in Cash Flow Statement comprise of following:		
Particulars	As at 31 Mar, 2026	As at 31 Mar, 2026
Cash in hand	0.00	0.00
Balances with banks		
Current Account With Banks	0.00	0.00
Bank deposits with maturity less than three months maturity		
Less: cash acquired on slump purchase	0.00	0.00
	0.00	0.00

0.00 0.00

As per our report of even date

For LAGAN BANSAL & CO

Chartered Accountants

Firm Regd. No. 024089N

M. No. 519269
 FR No. 024089N
 Chandigarh
 Lagan Bansal
 (Partner)
 M.No. 519269
 Place: Chandigarh
 UDIN: 26519269GESFLU4213
 Dated: 28/05/2026

Note - 1: Cash and cash equivalents

INR (In Lakh)

AED

Particulars	As at 31.03.2026	As at 31.03.2026
Balances with banks		
- in Current accounts	118.33	4.59
Cash in hand	-	-
Total	118.33	4.59

Note - 2: Other current assets

Particulars	As at 31.03.2026	As at 31.03.2026
Advance to BTR Ayurveda by Dr. Shyam I.I.C.	938.00	36.40
Total	938.00	36.40

Note - 5: Short term borrowings

Particulars	As at 31.03.2026	As at 31.03.2026
Secured		
Current maturities of long-term borrowings	-	-
Unsecured		
Repayable on demand		
Loan from Jeena Sikho Lifecare Limited	1,030.78	40.00
Total	1,030.78	40.00

Note - 6: Other financial liabilities

Particulars	As at 31.03.2026	As at 31.03.2026
Expense payable	14.88	0.58
Audit Fee Payable	1.50	0.06
Total	16.38	0.64



Note - 4: Other equity

MAR-26 2025-26

Particulars	Reserve and Surplus	Grand Total
	Retained Earnings	
Opening balance as at 01.04.2025	-	-
Add: Profit for the year	(0.64)	(0.64)
Less: Dividend paid	-	-
Add: Foreign Currency Transition Reserve	-	-
Add: Remeasurement gain/(loss) (net of deferred tax)	-	-
1 Closing balance as at 31.03.2026	(0.64)	(0.64)

MAR-26 2025-26

INR (In lakh)

Particulars	Reserve and Surplus	Grand Total
	Retained Earnings	
Opening balance as at 01.04.2025	-	-
Add: Profit for the year	(16.60)	(16.60)
Less: Dividend paid	-	-
Add: Foreign Currency Transition Reserve	1.39	1.39
Add: Remeasurement gain/(loss) (net of deferred tax)	-	-
Closing balance as at 31.03.2026	(15.21)	(15.21)



JEENA SIKHO INTERNATIONAL LLC
FORMATION NUMBER: 2540723
Notes to financial statements
(All amounts in Indian Rupees, unless otherwise stated)

Particulars	INR (In lakh)	AED
	As at 31.03.2026	As at 31.03.2026
3 Share Capital		
Authorized Share Capital		
Equity shares of AED.1000 each: 100	25.77	1.00
	25.77	1.00
Issued, subscribed & paid up Share Capital		
Equity shares of AED.1000 each: 100	25.77	1.00
	25.77	1.00

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31.03.2026	
	Number	Amount
Shares of AED 1000 each fully paid		
At the beginning of the year	-	-
Bonus shares issued during the year	-	-
Shares issued during the year	100	100,000
Outstanding at the end of the year	100	100,000

c. Details of shareholders holding more than 5% of the equity shares in the company

Name of Share Holder	As at March 31, 2026	
	No. of Shares	% Holding
Jeena Sikho Lifecare Limited	100	100.00%
Total	100	100.00%

e. Details of Promoter's Shareholding

Name of Share Holder	As at March 31, 2026	
	No. of Shares	% Holding
Equity shares of Rs. 10 each fully paid-up		
Jeena Sikho Lifecare Limited	100	100.00%
Total	100	100.00%
% change during the year		
Total	-	0.00%



Note - 7: Finance costs

Particulars	April'25 - Mar'26	April'25 - Mar'26
(a) Interest expense:		
(i) Borrowings from Banks	-	-
(ii) Interest on Loan from JSLL	14.88	0.58
(iii) Interest on Lease	-	-
(b) Other borrowing costs-Bank Charges	0.22	0.01
	15.10	0.59

Note - 8: Other expenses

Particulars	April'25 - Mar'26	April'25 - Mar'26
Audit Fees	1.50	0.06
	1.50	0.06

*includes auditors' remuneration the details of which is as below:

Particulars		
Audit Fee	1.50	0.06

