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:-

			Particulars	Note	AED As at 31.03.2026	INR 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
					40.99	**1,056.33**
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		-	-
					40.64	**1,047.16**
TOTAL EQUITY AND LIABILITIES					**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 & CO.
M. No. 519269
FR No. 024089N
Chandigarh
CHARTERED ACCOUNTANTS

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

Manish Grover
Authorised Person

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

Sl. No.	Particulars	Note	AED Period Ended 31.03.2026 (Unaudited)	INR Period Ended 31.03.2026 (Unaudited)	AED Period Ended 31.12.2025 (Unaudited)	INR Period Ended 31.12.2025 (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 & CO.
M. No. 519269
FR No. 024089N
Chandigarh
CHARTERED ACCOUNTANTS

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

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)

	AED	INR
Particulars	**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

As per our report of even date
For LAGAN BANSAL & CO
Chartered Accountants
Firm Regd. No.024089N

LAGAN BANSAL & CO. M. No. 519269 FR No. 024089N Chandigarh CHARTERED ACCOUNTANTS

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

FORMATION NUMBER: 2540723

Notes to financial statements

(All amounts in Indian Rupees, unless otherwise stated)

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 LLC	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**

LAGAN BANSAL & CO.
M. No. 519269
FR No. 024089N
Chandigarh
CHARTERED ACCOUNTANTS

FORMATION NUMBER: 2540723

Notes to financial statements

(All amounts in Indian Rupees, unless otherwise stated)

Note - 4: Other equity

MAR-26 2025-26

	Particulars	**Reserve and Surplus** **Retained Earnings**	**Grand Total**
	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** **Retained Earnings**	**Grand Total**
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)**

LAGAN BANSAL & CO.
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Chandigarh
CHARTERED ACCOUNTANTS

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

		INR (In lakh)	AED
	Particulars	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%**

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

Note - 7: Finance costs

Particulars	April'25 - Mar'26 INR (In lakh)	April'25 - Mar'26 AED
(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

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