

NURECA LIMITED					
Office Number 101, 1st Floor Udyog Bhavan Sonawala Lane, Goregaon (East), Mumbai - 400063, Maharashtra, India					
Tel: +91 -172-5292900, E-mail: cs@nureca.com, Website: www.nureca.com					
Corporate Identification Number: L24304MH2016PLC320868					
(Amount in INR million, unless otherwise stated)					
Statement of Unaudited Standalone Financial Results for the Quarter ended 30 June 2025					
Sr. No.	Particulars	Quarter ended			Year ended
		30 June 2025 (Unaudited)	31 March 2025 (Refer Note 4)	30 June 2024 (Unaudited)	31 March 2025 (Audited)
1	Revenue from operations	343.24	317.50	233.12	1,146.40
2	Other income	25.92	19.98	58.15	125.40
3	Total income (1+2)	369.16	337.48	291.27	1,271.80
4	Expenses				
	Purchase of stock-in-trade	253.86	308.78	168.31	864.89
	Changes in inventories of stock-in-trade	(10.26)	(101.86)	(0.37)	(68.04)
	Employee benefits expense	40.78	39.82	33.83	143.56
	Finance costs	2.02	5.94	1.28	11.15
	Depreciation and amortization expense	4.79	4.75	6.12	21.53
	Other expenses	69.64	65.07	60.49	303.31
	Total expenses	360.83	322.50	269.66	1,276.40
5	Profit before tax for the period (3-4)	8.33	14.98	21.61	(4.60)
6	Tax expense				
	- Current tax	0.02	(20.85)	6.68	(11.98)
	- Deferred tax	2.79	15.11	2.98	14.06
7	Profit after tax for the period (5-6)	5.52	20.72	11.95	(6.68)
8	Other comprehensive income				
A	(i) Item that will not be reclassified to profit or loss	-	3.45	0.13	3.85
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	(0.87)	(0.03)	(0.97)
B	(i) Item that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Other comprehensive income for the period (net of tax)	-	2.58	0.10	2.88
9	Total comprehensive income/(loss) for the period (7+8)	5.52	23.30	12.05	(3.80)
10	Paid-up equity share capital (Face value of share - Rs.10 each)	100.00	100.00	100.00	100.00
11	Other equity				1,824.79
12	Earning per share of Rs. 10 each - Basic and diluted (in rupees) (not annualized)	0.55	2.07	1.19	(0.67)

- These standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards (IND AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standard) Rules, 2015, as amended and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other accounting principles generally accepted in India.
- The Company operates in single business segment i.e. "Home healthcare and wellness products" hence there are no reportable segments as per Ind AS 108 "Operating Segments".
- The Board of Directors of the Company at its meeting held on May 20, 2025,
 - has principally decided to approve the merger of Nureca Technologies Private Limited (a Wholly owned subsidiary) with the Company ("the Scheme") w.e.f. appointed date April 01, 2025. Pending filing with and sanction of the scheme by NCLT, no impact has been considered in these financial results.
 - has principally decided to approve the dissolution of Nureca Healthcare Private Limited (a Wholly owned subsidiary). Pending filing with and approval by ROC, no impact has been considered in these financial results.
- The figures of last quarter are the balancing figures between audited figures in respect of full financial year and the published unaudited year to date figures up to third quarter of the financial year.
- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on July 15, 2025. The limited review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors and they have expressed an unmodified opinion on the aforesaid results.

For and on behalf of Board of Directors of

Nureca Limited
SAURABH GOYAL
 Digitally signed by SAURABH GOYAL
 Date: 2025.07.15 16:43:35 +05'30'
Saurabh Goyal
 (Managing Director)
 DIN : 00136037

Place: Chandigarh
 Date: 15 July 2025

NURECA LIMITED

Correspondence Office : SCO 6-7-8, 1st Floor, Madhya Marg, Sector 9-D, Chandigarh 160009
 Registered Office : 101 Office Number, Udyog Bhavan, 1st Floor, Sonawala Lane, Goregaon East, Mumbai City Maharashtra - 400063

NURECA LIMITED				
Office Number 101, 1st Floor Udyog Bhavan Sonawala Lane, Goregaon (East), Mumbai - 400063, Maharashtra, India Tel: +91 -172-5292900, E-mail: cs@nureca.com, Website: www.nureca.com Corporate Identification Number: L24304MH2016PLC320868				
(Amount in INR million, unless otherwise stated)				
Statement of Unaudited Consolidated Financial Results for the Quarter ended 30 June 2025				
Sr. No	Particulars	Quarter ended		Year ended
		30 June 2025 (Unaudited)	31 March 2025 Refer note 4	30 June 2024 (Unaudited)
1	Revenue from operations	341.76	317.40	202.69
2	Other income	25.72	19.93	57.94
3	Total income (1+2)	367.48	337.33	260.63
4	Expenses			
	Cost of material consumed	40.82	38.55	10.44
	Purchase of stock-in-trade	189.29	251.59	112.80
	Changes in inventories of WIP, Finished goods and stock-in-trade	(8.33)	(100.43)	(0.90)
	Employee benefits expense	44.51	42.70	35.65
	Finance costs	2.48	6.20	1.50
	Depreciation and amortization expense	5.32	5.22	6.56
	Other expenses	81.08	72.99	68.39
	Total expenses	355.17	316.82	234.44
5	Profit before income tax for the period (3-4)	12.31	20.51	26.19
6	Tax expense			
	- Current tax	0.82	(19.34)	7.41
	- Deferred tax	3.36	15.18	2.16
7	Profit after income tax for the period (5-6)	8.13	24.67	16.62
8	Other comprehensive income			
A	(i) Item that will not be reclassified to profit or loss	-	4.03	0.13
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	(0.97)	(0.03)
B	(i) Item that will be reclassified to profit or loss	-	(0.00)	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-
	Total other comprehensive income for the period (net of tax)	-	3.06	0.10
9	Total comprehensive income/(loss) for the period (7+8)	8.13	27.73	16.72
10	Paid-up equity share capital (Face value of share - Rs. 10 each)	100.00	100.00	100.00
11	Other equity			1,842.85
12	Earning/(Loss) per share of Rs. 10 each - Basic and diluted (in rupees) (not annualized)	0.81	2.47	1.66

- These Consolidated financial results of the Group have been prepared in accordance with the Indian Accounting Standards (IND AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standard) Rules, 2015, as amended and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other accounting principles generally accepted in India.
- The Group operates in single business segment i.e. "Home healthcare and wellness products" hence there are no reportable segments as per Ind AS 108 "Operating Segments".
- The Board of Directors of the Company at its meeting held on May 20, 2025,
 - has principally decided to approve the merger of Nureca Technologies Private Limited (a Wholly owned subsidiary) with the Company ("the Scheme") w.e.f. appointed date April 01, 2025. Pending filing with and sanction of the scheme by NCLT, no impact has been considered in these financial results.
 - has principally decided to approve the dissolution of Nureca Healthcare Private Limited (a Wholly owned subsidiary). Pending filing with and approval by ROC, no impact has been considered in these financial results.
- The figures of last quarter are the balancing figures between audited figures in respect of full financial year and the published unaudited year to date figures up to third quarter of the financial year.
- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on July 15, 2025. The limited review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors and they have expressed an unmodified opinion on the aforesaid results.

For and on behalf of Board of Directors of
Nureca Limited

SAURABH GOYAL
Digitally signed by
SAURABH GOYAL
Date: 2025.07.15
16:42:41 +05'30'

Saurabh Goyal
(Managing Director)
DIN : 00136037

Place: Chandigarh
Date: 15 July 2025

NURECA LIMITED

Correspondence Office : SCO 6-7-8, 1st Floor, Madhya Marg, Sector 9-D, Chandigarh 160009
Registered Office : 101 Office Number, Udyog Bhavan, 1st Floor, Sonawala Lane, Goregaon East,
Mumbai City Maharashtra - 400063

Independent Auditor's Review Report on Standalone Unaudited Financial Results for the quarter ended June 30, 2025 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended

To the Board of Directors of Nureca Limited

1. We have reviewed the accompanying statement of unaudited financial results of Nureca Limited (the "Company") for the quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This 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, and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results read with notes therein, prepared in all material respects in accordance with the applicable accounting standards and other recognized accounting practices and policies, 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 Statement includes unaudited Standalone Financial Results of the Company for the quarter ended June 30, 2024 and audited results for the quarter and year ended March 31, 2025, which were reviewed / audited by erstwhile auditors whose review / audit report dated August 05, 2024, and May 5, 2025 respectively, expressed an unmodified conclusion / opinion on the said Results.

For Singhi & Co.
Chartered Accountants
Firm Registration No. 302049E

BIMAL KUMAR SIPANI
Digitally signed by
BIMAL KUMAR SIPANI
Date: 2025.07.15
17:04:33 +05'30'

Place: Noida (Delhi – NCR)
Date: July 15, 2025

Bimal Kumar Sipani
Partner
Membership No. 088926
UDIN : 25088926BMJHIO5332

Independent Auditor's Review Report on Unaudited Consolidated Financial Results for the quarter ended June 30, 2025 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended

To Board of Directors of Nureca Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Nureca Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2025, ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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, and other accounting principles generally accepted in India. 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 Standards on Auditing 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 as mentioned below :
 - a. Nureca Technologies Private Limited – Subsidiary (incorporated in India)
 - b. Nureca Healthcare Private Limited – Subsidiary (incorporated in India)
 - c. Nureca INC – Subsidiary (incorporated in USA)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, except for the possible effect of the matter described in para 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement read with notes therein, 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.

6. The accompanying Statement includes the financial results and other financial information which we did not review the interim financial information, in respect of:
- one Subsidiary, whose interim financial information reflects total revenues (before consolidation adjustments) of Rs. 64.35 millions, total net profit after tax (before consolidation adjustments) of Rs. 2.92 millions and total comprehensive income (before consolidation adjustments) of Rs. 2.92 millions, for the quarter ended June 30, 2025, as considered in the Statement. This interim financial information have been reviewed by other auditor whose report has been furnished to us by the Parent's 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.
 - One subsidiary, whose financial results include total revenues of Rs. Nil, total net loss after tax of Rs 0.00 millions and total comprehensive loss of Rs. 0.00 millions, for the quarter ended June 30, 2025, as considered in the Statement which have been prepared by management of the respective subsidiary and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of the subsidiary are based solely on the management prepared financial statements. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial results are not material to the Group.
 - A foreign subsidiary, whose interim financial results include total revenues of Rs. Nil, total net loss after tax of Rs. 0.20 millions and total comprehensive income of Rs. 0.20 millions for the quarter ended June 30, 2025, as considered in the Statement which have been not been audited by its auditor. These financial results have been prepared by its management as per applicable accounting standards of its country of incorporation and the Parent Company's management converted the financial results of the subsidiary located outside India from accounting principles generally accepted in the country of incorporation to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Parent Company's management. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of matters stated above.

7. The Statement includes unaudited Consolidated Financial Results of the Company for the quarter ended June 30, 2024 and audited results for the quarter and year ended March 31, 2025, which were reviewed / audited by erstwhile auditors whose review / audit report dated August 05, 2024, and May 5, 2025 respectively, expressed an unmodified conclusion / opinion on the said Results.

Place: Noida (Delhi – NCR)
Date: July 15, 2025

For Singhi & Co.
Chartered Accountants
Firm Registration No. 302049E
BIMAL KUMAR SIPANI
SIPANI
Digitally signed by BIMAL KUMAR SIPANI
Date: 2025.07.15 17:04:01
+05'30'
Bimal Kumar Sipani
Partner
Membership No. 088926
UDIN : 25088926BMJHIP4130