

Dated-29th May, 2026

BSE LIMITED

Corporate Relations Department
Phiroze Jeejeebhoy Towers
Dalal Street, Fort Mumbai-
400001

Scrip code: 543264

NATIONAL STOCK EXCHANGE OF INDIA LIMITED

Listing Department
Exchange Plaza, 5th Floor, Plot no. C/1
G Block, Bandra Kurla Complex, Bandra (E)
Mumbai-400051

Scrip Code: NURECA

Subject: Outcome of Board Meeting under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

We wish to inform you that the Board of Directors of the Company at the meeting held today i.e. May 29, 2026 (Friday) have:

1. Approved the Audited Financial Results (Standalone and Consolidated) for the quarter and year ended March 31, 2026. A copy of the Audited Financial Results along with Statutory Auditors' Report with unmodified opinion are enclosed herewith.

A declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding unmodified opinion of the Statutory Auditors on the audited financial results for the year ended March 31, 2026 is enclosed herewith.

2. Approved the appointment of M/s MGSG and Associates ,Chartered Accountants ("the Firm") as Internal Auditor of the Company for Financial Year 2026-27. The details required to be furnished under Regulation 30 of LODR Regulations read with Master Circular, is furnished hereunder as **Annexure I.**
3. The Board of Directors ("Board") of the Company on the recommendation of the Nomination and Remuneration Committee, has approved the appointment of Mr. Chander Kant as the Chief Financial Officer ('CFO') and Key Managerial Personnel ('KMP') of the Company with effect from June 27, 2026. He does not hold any shares of the company as on date.

The details required to be furnished under Regulation 30 of LODR Regulations read with Master Circular, is furnished hereunder as **Annexure II.**

NURECA LIMITED

Correspondence Office: SCO 6-7-8, 1st Floor, Madhya Marg, Sector 9-D, Chandigarh, India - 160009
Registered Office: Andheri West B-205, Bldg -42, B wing, Dhanashree heights, Azad Nagar Sangam CHS,
Andheri West, Mumbai – 400053

Phone No. +91-172-5292900, CIN: L24304MH2016PLC320868

4. The Board on the recommendation of Nomination and Remuneration Committee and subject to approval of members of the Company in the forthcoming Annual General Meeting, has considered and approved re-appointment of Mr. Aryan Goyal (DIN:00002869) as Whole Time Director & Chief Executive Officer of the Company for a period of Three years w.e.f. 28th May, 2027. The details required to be furnished under Regulation 30 of LODR Regulations read with Master Circular, is furnished hereunder as **Annexure III**.
5. The Board on the recommendation of Nomination and Remuneration Committee and subject to approval of members of the Company in the forthcoming Annual General Meeting has considered and approved re-appointment of Mr. Saurabh Goyal (DIN:00136037) as Managing Director of the Company for a period of Three years w.e.f. 03rd September, 2026. The details required to be furnished under Regulation 30 of LODR Regulations read with Master Circular, is furnished hereunder as **Annexure IV**.
6. The Board on the recommendation of Nomination and Remuneration Committee and subject to approval of members of the Company in the forthcoming Annual General Meeting has considered and approved appointment of Ms. Smita Goyal (DIN:08929179) as Additional director (Whole Time Director) of the Company for a period of Three years w.e.f. 01st June, 2026. The details required to be furnished under Regulation 30 of LODR Regulations read with Master Circular, is furnished hereunder as **Annexure V**.
7. Approved re-appointment of Mr. Aryan Goyal, Director (DIN: 00002869), who retire by rotation in the ensuing 10th AGM. The details required to be furnished under Regulation 30 of LODR Regulations read with Master Circular, is furnished hereunder as **Annexure VI**.
8. Approved to convene the AGM and Book Closure as under:

The 10th AGM of the Members of the Company will be held on Tuesday, July 28, 2026 through video conferencing (VC) or other audio visual means (OAVM). The Register of Members and Share Transfer Books of the Company will be closed from Wednesday 22nd day of July, 2026 till Tuesday, 28th July, 2026 (both days inclusive) for the purpose of AGM. Accordingly, the cut-off date, to ascertain the eligibility of members for remote e-voting / e-voting at AGM, will be Tuesday, July 21, 2026 i.e. the date prior to the commencement of book closure.

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9. The Board has approved incremental capex of up to 100 crores, in plant and machinery for manufacturing of additional medical devices, healthcare consumables and hygiene products at the existing company owned industrial land at Sundran, Derabassi Punjab.
The Board has approved to purchase additional land adjoining the company owned industrial land at Sundaran, Dera Bassi, Punjab for future expansion.
10. Board has accepted the resignation tendered by Mr. Naresh Gupta , Chief Financial Officer and Key Managerial Personnel, his last working day with the Company would be until closing of business hours as on 26th June, 2026. The Company places on record its deep sense of appreciation for the services rendered by him and for his contributions to the company. The resignation letter is enclosed. The details required to be furnished under Regulation 30 of LODR Regulations read with Master Circular, is furnished hereunder as **Annexure VII.**

The Board Meeting commenced at 03:00 PM and concluded at 04:57 PM.

This is for your kind information and records please.

Thanking You,

Yours Sincerely,
For **Nureca Limited**

(Nishu Kansal)
Company Secretary & Compliance Officer
M. No. A33372

Annexure-I

Disclosure pursuant to Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 30th January,2026.

Sr. No.	Particulars	Description
1	Name of the Firm	M/s. MGSG and Associates , Chartered Accountants (“the Firm”)
2	Reason for Change viz appointment, reappointment, resignation, removal, death or otherwise	Re-appointment of Internal Auditor
3	Date of re-appointment	May 29,2026
4	Term of Appointment	The Internal Auditor is reappointed for the Financial Year 2026-27
5	Brief Profile (Area of Services)	MGSG and Associates is the pioneer of consulting, accounting, financial advisory and taxation aiming to provide the highest quality of services to its client. Their services have been developed considering best industry practices, business needs and understanding of the Indian market requirements
6	Disclosure of relationships between directors (in case of appointment of director)	Not related

NURECA LIMITED

Annexure-II

Disclosure pursuant to Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January,2026.

Sr.No.	Particulars	Description
1.	Name	Chander Kant
2.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Appointment
3.	Date of appointment / re-appointment / cessation (as applicable) & term of appointment / re- appointment	W.e.f. June 27, 2026 & Term of appointment-N.A.
4.	Brief Profile (In case of appointment)	<p>Mr. Chander Kant is already working with the Company as Manager Finance and considering his excellent performance the company has promoted him to Chief Financial officer ('CFO') of the company considering the urgent need of the company due to the vacancy created in the position of CFO due to resignation of Mr. Naresh Gupta.</p> <p>Mr. Chander Kant is a Strategic Finance Professional with 13+ years of experience in FP&A, MIS Reporting, Budgeting, Costing, Audit Management, Taxation, Treasury Operations, Investor Reporting, and Business Finance across Healthcare, Manufacturing, Automobile, and Logistics industries.</p> <p>He is Experienced in managing financial operations, driving profitability analysis, handling statutory audits with Big 4 firms, optimizing cash flows, and supporting leadership teams in strategic decision-making.</p> <p>He has strong exposure to SAP FICO, financial reporting, budgeting, inventory valuation, compliance management, and team leadership</p>

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		with direct reporting exposure to CFOs.
5.	Disclosure of relationships between directors (in case of appointment of director)	Not Applicable



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Annexure-III

Disclosure pursuant to Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 30th January,2026.

Sr.No.	Particulars	Description
1	Name of the Director	Mr. Aryan Goyal
2	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Re-appointment
3	Date of appointment / re-appointment / cessation (as applicable) & term of appointment / re- appointment	Re-appointment of Mr. Aryan Goyal (DIN: 00002869) as Whole-time Director of the Company for a further period of three (3) years w.e.f. May 28, 2027. The said reappointment is subject to approval of shareholders in the ensuing Annual General Meeting.
4	Brief Profile (In case of appointment)	Mr. Aryan aged around 43 years, started his healthcare and life sciences journey in 2005, immediately after his bachelor's degree in chemical engineering from Purdue University, USA. He dedicated nearly a decade to fostering growth at one of India's prominent pharmaceutical companies. By 2017, fuelled by his entrepreneurial drive, he established Nureca. In under five years, his determination has moulded the company into a front runner in digital healthcare devices. Aryan Goyal boasts over 15 plus years of expertise in healthcare and life sciences.
5.	Disclosure of relationships between directors (in case of appointment of director)	Mr. Saurabh Goyal-Brother Ms. Smita Goyal-Sister -in-law
6.	Confirmation as required under BSE circular Number LIST/COM/14/2018-19	Mr. Aryan Goyal is not debarred from holding the office of Whole-time Director by virtue of any SEBI Order or any other such authority.He holds 11,59,185 (12.15%) equity shares of the company.

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Annexure-IV

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Sr.No.	Particulars	Description
1	Name of the Director	Mr. Saurabh Goyal
2	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Re-appointment
3	Date of appointment / re-appointment / cessation (as applicable) & term of appointment / re- appointment	Re-appointment of Mr. Saurabh Goyal (DIN 00136037) as Managing Director of the Company for a further period of three (3) years w.e.f. September 03, 2026. The said reappointment is subject to approval of shareholders in the ensuing Annual General Meeting.
4	Brief Profile (Area of Services)	A seasoned professional, Saurabh oversees external and internal customer interactions while driving operational efficiencies. With a Master's degree in Science from King's College, London, and over a decade of experience in the healthcare and life sciences industry, his exceptional organisational abilities have played a pivotal role in positioning Nureca as a leader in the global digital healthcare devices market.
5	Disclosure of relationships between directors (in case of appointment of director)	Mr.Aryan Goyal-Brother Ms.Smita Goyal-Spouse
6	Confirmation as required under BSE circular Number LIST/COM/14/2018-19	Mr. Saurabh Goyal is not debarred from holding the office of Whole-time Director by virtue of any SEBI Order or any other such authority.He holds 32,17,214 (33.72%) equity shares of the company.

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Annexure-V

Disclosure pursuant to Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 30th January,2026.

Sr.No.	Particulars	Description
1	Name of the Director	Ms. Smita Goyal
2	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Appointment as Additional Director (Whole Time Director)
3	Date of appointment /re-appointment /cessation (as applicable) & term of appointment / re- appointment	Appointment of Ms. Smita Goyal (DIN 08929179) as Additional director (Whole Time Director) of the Company for a period of three (3) years w.e.f. June 01, 2026. The said appointment is subject to approval of shareholders in the ensuing Annual General Meeting.
4	Brief Profile (Area of Services)	<p>Ms. Smita aged around 40 years holds a Masters degree in Business administration and has been associated with the sister concerns of the company for many years, bringing a wealth of knowledge and continuity to operations. She has successfully handled diverse aspects of administration, ensuring smooth functioning and organizational efficiency.</p> <p>With proven dedication and reliability, she stands as a valuable resource for the company's growth and stability. She is poised to hold a key administrative position, contributing strategic oversight and strengthening the company's foundation going forward.</p>
5	Disclosure of relationships between directors (in case of appointment of director)	Mr. Aryan Goyal-Brother Ms. Smita Goyal-Spouse
6	Confirmation as required under BSE circular Number LIST/COM/14/2018-19	Ms. Smita Goyal is not debarred from holding the office of Whole-time Director by virtue of any SEBI Order or any other such authority. She holds 7(Seven) equity shares of the company.

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Annexure-VI

Disclosure pursuant to Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 30th January,2026.

Sr.No.	Particulars	Description
1.	Name	Aryan Goyal
2.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Retire by Rotation
3.	Date of appointment / re-appointment / cessation (as applicable) & term of appointment / re- appointment	Date of AGM, Re-appointment of Mr. Aryan Goyal who retire by rotation in the ensuing AGM.
4.	Brief Profile (In case of appointment)	Mr. Aryan aged around 43 years started his healthcare and life sciences journey in 2005, immediately after his bachelor's degree in chemical engineering from Purdue University, USA. He dedicated nearly a decade to fostering growth at one of India's prominent pharmaceutical companies. By 2017, fuelled by his entrepreneurial drive, he established Nureca. In under five years, his determination has moulded the company into a front runner in digital healthcare devices. Aryan Goyal boasts over 15 plus years of expertise in healthcare and life sciences.
5.	Disclosure of relationships between directors (in case of appointment of director)	Mr. Saurabh Goyal-Brother Ms. Smita Goyal-Sister -in-law
6.	Confirmation as required under BSE circular number LIST/COM/14/2018-19	Mr. Aryan Goyal is not debarred from holding the office of Whole-time Director by virtue of any SEBI Order or any other such authority. He holds 11,59,185 (12.15%) equity shares of the company.

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Annexure-VII

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Sr.No.	Particulars	Description
1.	Name	Naresh Gupta
2.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Resignation Mr. Naresh Gupta has tendered his resignation as Chief Financial Officer of the Company. Consequently, he will also cease to be a Key Managerial Personnel of the Company as per the provisions of the Companies Act, 2013. He has resigned due to better career opportunities. Apart from that he has no other material reasons to tender his resignation .
3.	Date of appointment / re-appointment / cessation (as applicable) & term of appointment / re- appointment	The Board of Directors in their meeting held today i.e. 29 th May, 2026, took note of the resignation of Mr. Naresh Gupta as Chief Financial Officer and Key Managerial Personnel of the Company with effect from closing of business hours as on 26 th June, 2026. A copy of the resignation letter is enclosed.
4.	Brief Profile (In case of appointment)	Not applicable
5.	Disclosure of relationships between directors (in case of appointment of director)	Not Applicable

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(Amount in Rs. millions, unless otherwise stated)

Statement of Audited Standalone Financial Results for the Quarter and Year ended 31 March 2026

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31 March 2026 (Refer Note 3)	31 December 2025 (Unaudited)	31 March 2025 (Refer Note 3)	31 March 2026 (Audited)	31 March 2025 (Audited)
1	Revenue from operations	354.05	396.40	317.50	1,472.10	1,146.40
2	Other income	10.62	22.85	19.98	83.20	125.40
3	Total income (1+2)	364.67	419.25	337.48	1,555.30	1,271.80
4	Expenses	-	-	-	-	-
	Purchase of stock-in-trade	230.54	382.66	308.78	1,116.23	864.89
	Changes in inventories of stock-in-trade	6.24	(101.48)	(101.86)	(95.98)	(68.04)
	Employee benefits expense	36.62	38.99	39.82	154.33	143.56
	Finance costs	2.42	1.77	5.94	10.31	11.15
	Depreciation and amortization expense	4.32	4.55	4.75	18.48	21.53
	Other expenses	-	-	-	-	-
	-Fair value changes and net loss on investments	83.37	-	-	83.37	-
	-Others	62.68	52.28	65.07	240.20	303.31
	Total expenses	426.19	378.77	322.50	1,526.94	1,276.40
5	Profit / (Loss) before tax for the period (3-4)	(61.52)	40.48	14.98	28.36	(4.60)
6	Tax expense	-	-	-	-	-
	- Current tax	15.77	0.03	(20.85)	15.82	(11.98)
	- Current tax related to previous year	-	(0.34)	-	(0.34)	-
	- Deferred tax	(11.04)	8.48	15.11	9.90	14.06
7	Profit / (Loss) after tax for the period (5-6)	(66.25)	32.31	20.72	2.97	(6.68)
8	Other comprehensive income	-	-	-	-	-
A	(i) Item that will not be reclassified to profit or loss	0.69	-	3.45	0.69	3.85
	(ii) tax relating to items that will not be reclassified to profit or loss	(0.17)	-	(0.87)	(0.17)	(0.97)
B	(i) Item that will be reclassified to profit or loss	-	-	-	-	-
	(ii) tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Other comprehensive income for the period (net of tax)	0.51	-	2.58	0.51	2.88
9	Total comprehensive income/(loss) for the period (7+8)	(65.74)	32.31	23.30	3.48	(3.80)
10	Paid-up equity share capital (Refer note 4)	95.42	95.42	100.00	95.42	100.00
	(Face value of share - Rs.10 each)					
11	Other equity				1,676.18	1,824.79
12	Earning per share of Rs. 10 each					
	- Basic and diluted (in rupees) (not annualized except for the year)	(6.95)	3.39	2.07	0.30	(0.67)

SAURAB H GOYAL Digitally signed by SAURABH GOYAL
 Date: 2026.05.29 17:44:30 +05'30'

NURECA LIMITED

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(Amount in INR million, unless otherwise stated)

Standalone Statement of Assets and Liabilities

Sr. No.	Particulars	As at	
		31 March 2026 (Audited)	31 March 2025 (Audited)
	Assets		
(1)	Non-current assets		
	Property, plant and equipment	93.89	36.32
	Right-of-use assets	12.04	21.99
	Other intangible assets	16.94	19.65
	Financial assets		
	- Investments	30.46	30.56
	- Other financial assets	644.37	41.12
	Deferred tax assets (net)	23.68	33.73
	Non-current tax assets (net)	-	14.34
	Other non-current assets	9.32	20.08
	Total non-current assets	830.70	217.79
(2)	Current assets		
	Inventories	454.06	355.48
	Financial assets		
	- Investments	10.12	10.43
	- Loans	0.95	6.18
	- Trade receivables	97.77	45.25
	- Cash and cash equivalents	13.96	31.88
	- Bank balances other than cash and cash equivalents	399.58	1,241.47
	- Other financial assets	12.60	18.17
	Other current assets	115.70	134.94
	Total current assets	1,104.74	1,843.80
	Total assets (1+2)	1,935.44	2,061.59
	Equity and Liabilities		
(1)	Equity		
	Equity share capital	95.42	100.00
	Other equity	1,676.18	1,824.79
	Total equity	1,771.60	1,924.79
(2)	Non-current liabilities		
	Financial liabilities		
	- Borrowings	2.20	10.47
	- Lease liabilities	6.11	15.43
	Provisions	7.57	6.49
	Total non-current liabilities	15.88	32.39
(3)	Current liabilities		
	Financial liabilities		
	- Borrowings	4.47	4.76
	- Lease liabilities	9.32	10.51
	- Trade payables		
	- total outstanding dues of micro and small enterprises	1.75	2.38
	- total outstanding dues of creditors other than micro and small enterprises	62.44	54.18
	- Other financial liabilities	10.62	17.09
	Other current liabilities	48.59	13.27
	Provisions	5.38	2.22
	Current tax liabilities (net)	5.39	-
	Total current liabilities	147.96	104.41
	Total liabilities (2+3)	163.84	136.80
	Total equity and liabilities (1+2+3)	1,935.44	2,061.59

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(Amount in INR million, unless otherwise stated)

Standalone Statement of Cash Flow

Sr. No.	Particulars	For the	
		Year ended 31 March 2026 (Audited)	Year ended 31 March 2025 (Audited)
	Net profit before tax	28.36	(4.60)
	Adjustments for:		
	Depreciation and amortization expense	18.48	21.53
	Income on unwinding of security deposits	(0.10)	(0.02)
	Finance costs	10.31	11.15
	Provision for doubtful expected credit loss and advances	3.00	3.09
	Interest income	(63.76)	(76.71)
	Dividend Income	(0.23)	-
	Derivative measured at FVTPL	(2.34)	-
	(Gain)/Loss on Sale of property plant and equipment (net)	0.41	(0.22)
	Net (gain)/loss on investments including fair value changes thereon	83.37	(40.20)
	Loss on disposal of a subsidiary	0.10	-
	Operating profit/ (loss) before working capital changes	77.60	(85.98)
	Working capital adjustments		
	(Increase)/ decrease in inventories	(98.58)	(67.90)
	(Increase)/ decrease in trade receivables	(55.52)	(27.15)
	Increase/(decrease) in trade payables	7.63	8.03
	(Increase)/ decrease in other assets	34.00	(11.40)
	Increase/ (decrease) in other liabilities	33.81	6.55
	Cash generated/(used) in operating activities	(1.06)	(177.85)
	Income tax (refund)/ paid net	4.25	(10.33)
	Net cash inflow / (outflow) from operating activities (A)	3.19	(188.18)
(B)	Cash flows from investing activities		
	Payments for purchase of property, plant and equipment, intangible assets and capital advances	(53.68)	(39.88)
	Proceed from sale of property, plant and equipment	4.17	0.29
	Interest received	51.47	49.14
	Purchase of current investments	(976.94)	(394.25)
	Proceeds from sale of investments	893.82	1,363.05
	Proceeds from repayment of loan by subsidiary	5.23	0.09
	Dividend Received	0.23	-
	Investment in /Redemption of Fixed deposits (net)	240.65	(890.10)
	Net cash inflow/(outflow) from Investing activities (B)	164.96	88.34
(C)	Cash flows from financing activities		
	Payment of lease liabilities (Principal)	(10.51)	(10.71)
	Payment of lease liabilities (Interest)	(1.86)	(2.75)
	Finance cost paid	(8.45)	(5.58)
	Proceed from non-current borrowings	-	14.41
	Repayment of non current borrowings	(8.56)	(3.25)
	Payment on BuyBack of Shares (including share buyback expenses)	(156.68)	-
	Net Cash inflow/(outflow) from financing activities (C)	(186.06)	(7.88)
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	(17.91)	(107.72)
	Cash and cash equivalents at the beginning of the year	31.88	139.60
	Cash and cash equivalents at the end of the year	13.96	31.88
	Total cash and cash equivalents	13.96	31.88

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NURECA LIMITED

Regd Office : Andheri West B-205, Bldg -42, B wing, Dhanashree heights, Azad Nagar Sangam CHS, Andheri West, Mumbai – 400053
Tel: +91 -172-5292900, E-mail: cs@nureca.com, Website: www.nureca.com
Corporate Identification Number: L24304MH2016PLC320868

Notes to the Audited standalone financial results:

- 1 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.
- 2 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".
- 3 The figures for the last quarter ended March 31, 2026 and the corresponding quarter ended in the previous year, are the balancing figures between audited figures in respect of the full financial year and the published, year to date, figures up to the end of the third quarter of the relevant financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subject to audit.
- 4 During the year, the Company has filed Scheme of Merger by Absorption wherein and whereby Nureca Technologies Private Limited, a wholly owned subsidiary of the Company will be merged with the Company ("the Scheme of Merger"). The Scheme of Merger is effective from a proposed appointed date of April 1, 2025, subject to the sanction of the National Company Law Tribunal and other regulatory approvals. Pending sanction of the Scheme of Merger, no accounting impact has been recognized in these results.
- 5 During the year, the Company undertook a buyback of equity shares through the tender offer route. The Company bought back equity shares at a price of ₹330 per share. The buyback was funded from the Company's free reserves, including securities premium. The buyback was completed during the quarter ended December 31, 2025, accordingly equity shares bought back have been extinguished in accordance with applicable law, and a Capital Redemption Reserve equal to the nominal value of the shares bought back has been created pursuant to Section 69 of the Companies Act, 2013.
- 6 During the year, the Government of India notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 ("Labour Codes"). The Company has evaluated the impact of the Labour Codes on its employee benefit obligations. The incremental (past service cost) impact of Rs. 0.48 millions has been recognised under "Employee Benefit Expenses" in these results.
- 7 During the quarter and year ended March 31, 2026, the Company has recognised a fair value changes and net loss on investments of ₹83.37 millions on investments classified under Fair Value Through Profit or Loss (FVTPL) category as per Ind AS 109, which being material and non-operating in nature, has been separately disclosed under "Other Expenses" as per Ind AS 1 to facilitate better understanding of the Company's financial performance.
- 8 The above standalone results have been reviewed by the Audit committee and approved by the Board of Directors at their respective meeting held on 29 May 2026 respectively. An Audit of this Financial Results for the quarter and year ended March 31, 2026 has been carried out by the Statutory Auditors, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For and on behalf of Board of Directors of

Nureca Limited

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Saurabh Goyal
(Managing Director)
DIN : 00136037

Place: Chandigarh
Date: 29 May 2026

Independent Auditor's Report on the Annual Audited Standalone Financial Results of the Company 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

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of annual standalone financial results of Nureca Limited ("the Company"), for the year ended March 31, 2026 and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date ("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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement read with notes therein:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Standalone Financial Results

The Statement have been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting

policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of standalone financial results by the Directors of the Company, as aforesaid.

In preparing the Statement, Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statement in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

- a) The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.
- b) The Standalone Financial Results of the Company for the year ended March 31, 2025 were audited by predecessor auditor who had expressed unmodified opinion vide their report dated May 05, 2025.

For Singhi & Co.

Chartered Accountants

Firm Reg. No. 302049E

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Bimal Kumar Sipani

Partner

Membership No. 088926

Date: May 29, 2026

Place: Noida (Delhi - NCR)

UDIN : 26088926LRFOIQ8600

NURECA LIMITED
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(Amount in INR million, unless otherwise stated)

Statement of Audited Consolidated Financial Results for the Quarter and year Ended 31st March 2026

Sr. No	Particulars	Quarter Ended			Year Ended	
		31 Mar 2026 (Refer Note 3)	31 Dec 2025 (Unaudited)	31 Mar 2025 (Refer Note 3)	31 Mar 2026 (Audited)	31 Mar 2025 (Audited)
1	Revenue from operations	354.05	396.42	317.40	1,469.63	1,096.61
2	Other income	10.17	21.90	19.93	80.96	124.35
3	Total income (1+2)	364.22	418.32	337.33	1,550.59	1,220.96
4	Expenses					
	Cost of material consumed	81.59	103.44	38.54	283.49	112.91
	Purchase of stock-in-trade	123.80	248.62	251.59	731.91	636.76
	Changes in inventories of work in progress, finished goods and stock-in-trade	9.02	(99.61)	(100.43)	(88.64)	(69.55)
	Employee benefits expense	41.03	43.17	42.70	170.36	153.07
	Finance costs	3.00	2.76	6.20	12.83	12.14
	Depreciation and amortization expense	4.48	5.00	5.22	20.17	23.38
	Other expenses					
	-Fair value changes and net loss on investments	83.37	-	-	83.37	-
	-Others	73.04	68.30	72.99	287.32	338.82
	Total expenses	419.33	371.68	316.82	1,500.81	1,207.53
5	Profit / (Loss) before tax for the period (3-4)	(55.11)	46.64	20.51	49.78	13.43
6	Tax expense					
	- Current tax	17.65	1.45	(19.34)	20.30	(8.17)
	- Current tax related to previous year	-	(0.25)	-	(0.25)	-
	- Deferred tax	(11.84)	8.10	15.18	8.93	13.14
7	Profit/ (loss) after tax for the period from continuing operations (5-6)	(60.92)	37.34	24.67	20.80	8.46
8	Profit before tax from discontinued operations	-	-	-	0.02	-
9	Tax expense of discontinued operations	-	-	-	-	-
10	Profit for the period from discontinued operations (8-9)	0.00	0.00	0.00	0.02	0.00
11	Other comprehensive income					
A	(i) Item that will not be reclassified to profit or loss	1.05	-	4.03	1.05	4.43
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.23)	-	(0.97)	(0.23)	(1.07)
B	(i) Item that will be reclassified to profit or loss	(0.07)	-	(0.00)	(0.07)	(0.08)
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total other comprehensive income for the period (net of tax)	0.75	-	3.06	0.75	3.28
12	Total comprehensive income/(loss) for the period (7+10+11)	(60.17)	37.34	27.73	21.57	11.74
10	Paid-up equity share capital (Refer note 4) (Face value of share - Rs.10 each)	95.42	95.42	100.00	95.42	100.00
11	Other equity				1,712.18	1,842.85
12	Earning/(loss) per share of Rs. 10 each					
	For Continuing operations					
	- Basic and diluted (in rupees) (not annualized)	(6.45)	3.91	2.47	2.11	0.85
	For Discontinued operations					
	- Basic and diluted (in rupees) (not annualized)	-	-	-	0.00	-
	For Continuing & Discontinued operations					
	- Basic and diluted (in rupees) (not annualized except for the year	(6.45)	3.91	2.47	2.11	0.85

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NURECA LIMITED
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Corporate Identification Number: L24304MH2016PLC320868

(Amount in INR million, unless otherwise stated)

Consolidated Statement of Assets and Liabilities

Sr. No.	Particulars	As at	
		31 March 2026 (Audited)	31 March 2025 (Audited)
	Assets		
(1)	Non-current assets		
	Property, plant and equipment	106.73	48.14
	Right-of-use assets	12.04	21.99
	Other intangible assets	16.99	19.83
	- Other financial assets	644.32	41.12
	Deferred tax assets (net)	25.41	34.75
	Non current tax assets (net)	-	14.32
	Other non-current assets	9.32	20.08
	Total non-current assets	814.81	200.23
(2)	Current assets		
	Inventories	475.06	399.18
	Financial assets		
	- Investments	10.12	10.43
	- Trade receivables	77.49	33.22
	- Cash and cash equivalents	14.61	32.41
	- Bank balances other than cash and cash equivalents	399.58	1,241.47
	- Other financial assets	12.86	18.16
	Other current assets	157.04	164.66
	Total current assets	1,146.76	1,899.53
	Total assets (1+2)	1,961.57	2,099.76
	Equity and Liabilities		
(1)	Equity		
	Equity share capital	95.42	100.00
	Other equity	1,712.18	1,842.85
	Total equity	1,807.60	1,942.85
(2)	Non-current liabilities		
	Financial liabilities		
	- Borrowings	2.20	10.47
	- Lease liabilities	6.11	15.43
	Provisions	7.88	7.02
	Total non-current liabilities	16.19	32.93
(3)	Current liabilities		
	Financial liabilities		
	- Borrowings	4.96	13.25
	- Lease liabilities	9.32	10.51
	- Trade payables		
	- total outstanding dues of micro and small enterprises	7.66	11.63
	- total outstanding dues of creditors other than micro and small enterprises	43.16	53.96
	- Other financial liabilities	12.59	18.17
	Other current liabilities	48.77	13.42
	Provisions	5.61	2.30
	Current tax liabilities (net)	5.70	0.75
	Total current liabilities	137.77	123.99
	Total liabilities (2+3)	153.96	156.92
	Total equity and liabilities (1+2+3)	1,961.57	2,099.77

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(Amount in INR million, unless otherwise stated)

Consolidated Statement of Cash Flow Statement

Sr. No.	Particulars	Year ended 31 March 2026 (Audited)	Year ended 31 March 2025 (Audited)
(A)	Cash flows from operating activities		
	Profit/(loss) before tax for the year for continued operations	49.78	13.43
	Profit/(loss) before tax for the year for discontinued operations	0.02	-
	Adjustments for:		
	Depreciation and amortization expense	20.17	23.38
	Income on unwinding of security deposits	(0.10)	(0.02)
	Net gain on exchange fluctuation on translation and transactions	(0.70)	(0.59)
	Finance costs	12.83	12.14
	Provision for doubtful expected credit loss and advances	3.00	0.50
	Provision for doubtful advance	0.14	0.75
	Dividend Income	(0.23)	-
	Interest income	(62.77)	(76.20)
	Net gain on fair valuation of financial assets measured at FVTPL	(1.89)	(2.70)
	Change in fair value of financial assets at FVTPL	83.37	(42.90)
	Net gain on sale of investments	0.41	(0.22)
	Operating cash flows before working capital changes	104.03	(72.43)
	Working capital adjustments		
	(Increase)/ decrease in inventories	(75.88)	(90.67)
	(Increase)/ decrease in trade receivables	(44.27)	(17.07)
	(Increase)/ decrease in other assets	28.22	(21.11)
	Increase/ (decrease) in other liabilities and provisions	34.99	9.76
	Increase/(decrease) in trade payables	(14.91)	14.45
	Cash generated/(used) in operating activities	32.18	(177.07)
	Income tax refund/ (paid) net	0.79	(13.76)
	Net cash inflow / (outflow) from operating activities (A)	32.97	(190.83)
(B)	Cash flows from investing activities		
	Payments for purchase of property, plant and equipment, intangible assets and capital advances	(68.29)	(43.23)
	Proceed from sale of property, plant and equipment	4.17	0.29
	Interest received	63.51	76.20
	Net Purchase of current investments	(976.94)	(394.25)
	Proceeds from sale of investments	893.82	1,363.05
	Dividend Received	0.23	-
	Net (Investment in) /Redemption of Fixed deposits	228.43	(917.67)
	Net cash inflow/(outflow) from Investing activities (B)	144.94	84.39
(C)	Cash flows from financing activities		
	Payment of lease liabilities (principal)	(10.51)	(10.71)
	Payment of lease liabilities (interest)	(1.86)	(2.75)
	Finance cost paid	(10.97)	(7.11)
	Proceed from non-current borrowings	-	14.41
	Repayment of non current borrowings	(8.27)	(1.96)
	Repayment of current borrowings	(7.34)	6.43
	Payment for Buyback of Shares (including share buyback expenses)	(156.68)	-
	Net Cash inflow/(outflow) from financing activities (C)	(195.63)	(1.69)
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	(17.73)	(108.13)
	Effect of exchange rate fluctuations on cash & cash equivalents held in foreign currency	(0.07)	(0.08)
	Cash and cash equivalents at the beginning of the year	32.41	140.62
	Cash and cash equivalents at the end of the year	14.61	32.41

NURECA LIMITED
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Corporate Identification Number: L24304MH2016PLC320868
Notes to the Audited consolidated financial results:

- 1 These Consolidated 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.
- 2 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".
- 3 During the year, the Company has filed Scheme of Merger by Absorption wherein and whereby Nureca Technologies Private Limited, a wholly owned subsidiary of the Company will be merged with the Company ("the Scheme of Merger"). The Scheme of Merger is effective from a proposed appointed date of April 1, 2025, subject to the sanction of the National Company Law Tribunal and other regulatory approvals. There is no impact is required to be recognised as wholly owned subsidiary is being merged with the parent Company.
- 4 During the year, the Holding Company undertook a buyback of equity shares through the tender offer route. The Company bought back equity shares at a price of ₹330 per share. The buyback was funded from the Company's free reserves, including securities premium. The buyback was completed during the quarter ended December 31, 2025, accordingly equity shares bought back have been extinguished in accordance with applicable law, and a Capital Redemption Reserve equal to the nominal value of the shares bought back has been created pursuant to Section 69 of the Companies Act, 2013.
- 5 During the year, the Government of India notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 ("Labour Codes"). The Group has evaluated the impact of the Labour Codes on its employee benefit obligations. The incremental (past service cost) impact of Rs. 0.48 millions has been recognised under "Employee Benefit Expenses" in these interim results.
- 6 During the quarter and year ended March 31, 2026, the Company has recognised a fair value changes and net loss on investments of ₹83.37 millions on investments classified under Fair Value Through Profit or Loss (FVTPL) category as per Ind AS 109, which being material and non-operating in nature, has been separately disclosed under "Other Expenses" as per Ind AS 1 to facilitate better understanding of the Company's financial performance.
- 7 The above Consolidated results have been reviewed by the Audit committee and approved by the Board of Directors at their meetings held on 29 May 2026 respectively. An Audit of this Financial Results for the quarter and year ended March 31, 2026 has been carried out by the Statutory Auditors, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For and on behalf of Board of Directors of
Nureca Limited
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Saurabh Goyal
(Managing Director)
DIN : 00136037

Place: Chandigarh
Date: 29 May 2026

Independent Auditor's Report on Annual Consolidated Financial 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 Nureca Limited

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of annual consolidated financial results of Nureca Limited ('the Company or Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), for the year ended March 31, 2026 and the consolidated statement of cash flows as at and for the year ended on that date (together referred to as "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").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on the separate audited financial statements of subsidiaries, the Statement read with notes therein:

- i. include the results of the subsidiaries as given in Annexure A to this report;
- ii. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting Standards ("Ind As") prescribed under section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Group for the year end March 31, 2026 and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical

requirements that are relevant to our audit of the consolidated financial statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their report referred to in "other matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective board of directors are responsible for assessing the ability of to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of board of director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of audits carried out by them. We remain solely responsible for our opinion.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance of the holding company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- a) The consolidated annual financial results include the audited financial results of one subsidiary, whose financial results reflect total assets of ₹ 107.08 millions as at March 31, 2026, total revenue of ₹ 384.11 millions and total net profit after tax of ₹ 22.60 millions and net cash outflows of ₹ 0.12 millions for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by its independent auditor. The independent auditor's reports on financial statements of the subsidiary have been furnished to us by the management. Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the reports of such auditor and the procedures performed by us are as stated in paragraph above. Our opinion on the consolidated annual financial results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditor.

- b) The consolidated annual financial results include the unaudited financial results of one foreign subsidiary, whose financial statements reflect total assets of ₹ 0.84 millions as at March 31, 2026, total revenue of ₹ NIL, total net loss after tax of ₹ (0.41) millions and net cash inflows of ₹ 0.06 millions for the year ended on that date, as considered in the consolidated annual financial results. This unaudited financial result has been furnished to us by the Board of Directors. 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. Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such financial statement. In our opinion and according to the information and explanations given to us by the Board of Directors, this financial result is not material to the Group. Our opinion on the consolidated annual financial results is not modified in respect of the above matter.
- c) The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.
- d) The Consolidated Financial Results of the Company for the year ended March 31, 2025 were audited by predecessor auditor who expressed unmodified opinion vide their report dated May 05, 2025.

For Singhi & Co.

Chartered Accountants

Firm Registration No. 302049E

**BIMAL
KUMAR
SIPANI** Digitally signed by
BIMAL KUMAR
SIPANI
Date: 2026.05.29
17:40:56 +05'30'

Bimal Kumar Sipani

Partner

Membership No. 088926

UDIN: 26088926YGMPQI7247

Place: Noida (Delhi NCR)

Date: May 29, 2026

Annexure-A

List of Holding and Subsidiaries included in financial results for year ended March 31, 2026:

S. No.	Name of entity	Relationship
1	Nureca Limited	Holding Company (incorporated in India)
2	Nureca Technologies Private Limited	Subsidiary (incorporated in India)
3	Nureca Healthcare Private Limited	Subsidiary (incorporated in India) (till September 29, 2025)
4	Nureca INC	Subsidiary (incorporated in USA)

Declaration pursuant to Regulation 33 (3) (d) of the Listing Regulations

I, Naresh Gupta, Chief Financial Officer, hereby declare that the Statutory Auditors of the Company, M/s Singhi & Company, Chartered Accountants (Firm Registration No. 302049E) have issued unmodified opinion on annual audited Financial Results (Standalone and Consolidated) of the Company, for the Financial Year ended 31st March 2026, which have been approved by the Board of Directors of the Company at the meeting held today i.e May 29, 2026.

Naresh Gupta
Chief Financial Officer
Date : 29th May,2026

Digitally signed
by Naresh
Gupta
Date:
2026.05.29
14:10:41 +05'30'

**Naresh
Gupta**

NURECA LIMITED

Correspondence Office: SCO 6-7-8, 1st Floor, Madhya Marg, Sector 9-D, Chandigarh, India - 160009
Registered Office: Andheri West B-205, Bldg -42, B wing, Dhanashree heights, Azad Nagar Sangam CHS,
Andheri West, Mumbai – 400053
Phone No. +91-172-5292900, CIN: L24304MH2016PLC320868

Re: Resignation from the position of Chief Financial Officer and Key Managerial position of Nureca Limited

Saurabh Goyal <sg@nureca.com>

29 May 2026 at 17:30

To: Naresh Gupta <naresh.gupta@nureca.com>

Cc: Aryan Goyal <aryan.goyal@nureca.com>, Nishu Kansal <nishu.kansal@nureca.com>, Puja Goel <puja.goel@nureca.com>

Accepted. Thank you and all the best for the future.

Best Regards

Saurabh Goyal

www.nureca.com Please consider the environment before printing this email

On Fri, 29 May 2026 at 09:51, Naresh Gupta <naresh.gupta@nureca.com> wrote:

Dear Sir,

I hereby Tender My resignation from the position of Chief Financial Officer and Key Managerial Personnel of Nureca Limited. My last working day with the company shall be 26th June 2026 with effect from close of Business Hours as on 26/06/26

This decision has been made after careful consideration to pursue a better career opportunity. I confirm that there are no other material reasons for my resignation other than those stated above

I remain committed to ensuring a smooth and orderly transition and shall extend my full cooperation during my Notice period, including handing over my responsibilities and supporting the completion of all necessary formalities

I would like to express my sincere gratitude to the Board of Directors and Management for their constant support, guidance and encouragement throughout my tenure. It has been a privilege to serve Nureca Limited and I shall be grateful for the opportunities and experiences I have had during my association with the company

I wish the company continued success and growth in the years ahead.

I request the Board to kindly take my Resignation on Record and arrange for the necessary statutory and regulatory filings, as applicable

Regards

Naresh Gupta

CFO: Nureca Limited

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