

SAMSRITA LABS LIMITED

To,

Date: 18.07.2025

1. BSE Limited P.J. Towers, Dalal Street Mumbai- 400001	2. Metropolitan Stock Exchange of India Limited Vibgyor Towers, 4t Floor, Plot No. C 62, Opp: Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai - 400098
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Dear Sir/ Madam,

Sub: Submission of Notice of the 30th Annual General Meeting and Annual Report for the Financial Year 2025-26 pursuant to Regulations 30 and 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Unit: Samsrita Labs Limited (Scrip Code: 539267/MSEI Symbol: SAMSRITA)

With reference to the subject cited above and pursuant to Regulations 30 and 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the Notice of the 30th Annual General Meeting and the Annual Report of the Company for the Financial Year 2025-26.

The 30th Annual General Meeting ("AGM") of the Company is scheduled to be held on Monday, August 10, 2026, at 11:00 A.M. (IST) through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM").

The cut-off date for the same is Monday, 03rd August 2026.

This is for the information and records of the Exchange, please

Thanking You.

Yours sincerely

For Samsrita Labs Limited

Krishnam Raju Kalidindi
Chairman & Whole time Director
DIN: 00874650

As encl. above

Regd.Off & Corp Off: 6-3-354/13/B2, Suryateja Apartments, Hindinagar, Punjagutta, Hyderabad.500082.

CIN No: L85110TG1996PLC099198

Email: info@drhlsl.com, pcproductsindia@gmail.com,

Contact No.9490424639, Website: www.drhlsl.com

SAMSRITA LABS LIMITED

**30th
ANNUAL REPORT
2025-26**

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CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Krishnam Raju Kalidindi	-	Chairman and Whole-time Director (DIN: 00874650)
Mr. K.N.V Narendra Kumar	-	Whole-time Director & CFO (DIN: 09223904)
Mr. B. Suryaprakasa Rao	-	Independent – Non-Executive (DIN: 08089189)
Mr. Srinivasa Rao Koyyalamudi	-	Independent – Non-Executive (DIN: 10593765)
Mr. Johnson Selva Raj	-	Independent – Non-Executive (DIN: 10637235)
Mrs. Annapantula Vydehi	-	Non-Executive Director (DIN: 06489491)
** Mr. Ravi Kanth Naga Pattabhi Chopperla	-	Non-Executive - Additional Director (DIN: 06812649)
** Mr. Satyanarayana Murthy Varanasi	-	Independent - Additional Director (DIN: 11121911)

****Appointed w.e.f 04.07.2026**

Chief Financial Officer	-	Mr. K.N.V Narendra Kumar
Company Secretary and Compliance Officer	-	Mrs. Gita Usha Rani Maddukuri
Corporate Identity Number (CIN)	-	L85110TG1996PLC099198
ISIN	-	INE579N01018

REGISTERED OFFICE

6-3-354/13/B2, Flat. No. B2,
Suryateja Apartments,
Hindi Nagar, Punjagutta,
Hyderabad-500082,
Telangana

STATUTORY AUDITORS

M/s MGR & Co
Chartered Accountants
Flat No. 101, Suranjana Empire Estates
Punjagutta, Hyderabad, Telangana

SECRETARIAL AUDITORS

M/s. Manoj Parakh & Associates
Practicing Company Secretaries
Vishakhapatnam

INTERNAL AUDITORS

M/s. Tungala & Co.
Chartered Accountants
Hyderabad, Telangana

BANKERS

HDFC Bank Limited
Kotak Mahindra Bank
IndusInd Bank

AUDIT COMMITTEE:

Mr. B. Suryaprakasa Rao	-	Chairman
Mr. Srinivasa Rao Koyyalamudi	-	Member
Mr. Johnson Selva Raj	-	Member

NOMINATION & REMUNERATION COMMITTEE:

Mr. Srinivasa Rao Koyyalamudi	-	Chairman
Mr. B. Suryaprakasa Rao	-	Member
Mr. Johnson Selva Raj	-	Member

STAKEHOLDER RELATIONSHIP COMMITTEE:

Mr. Johnson Selva Raj	-	Chairman
Mr. B. Suryaprakasa Rao	-	Member
Mr. Srinivasa Rao Koyyalamudi	-	Member

INDEPENDENT DIRECTORS

Mr. B. Suryaprakasa Rao
Mr. Srinivasa Rao Koyyalamudi
Mr. Johnson Selva Raj
Mr. Satyanarayana Murthy Varanasi

LISTING

- 1) BSE Limited
- 2) Metropolitan Stock Exchange of India Limited

REGISTRAR & SHARE TRANSFER AGENTS

M/s. Venture Capital & Corporate Investments Private Limited
AURUM" Door No.4-50/P-II/57/4F & 5E
Plot No.57, 4th & 5th Floors, Jayabheri Enclave, Phase-II
Gachibowli, Hyderabad-500032
Contact No: 040 23818475/23818476 /35164940
E-mail: info@vccilindia.com
Website:www.vccilindia.com

CONTACT DETAILS

Cell : +919490424639
E-Mail : investorrelations@drhlsl.com, info@drhlsl.com, pcproductsindia@gmail.com
Website : www.drhlsl.com

NOTICE

Notice is hereby given that the 30th Annual General Meeting of the members of Samsrita Labs Limited will be held on Monday, the 10th day of August, 2026 at 11.00 a.m. through Video Conferencing/ Other Audio Visual Means (OAVM), to transact the following business:

ORDINARY BUSINESS:**1. To receive, consider and adopt:**

The Audited Standalone Financial Statements of the Company for the financial year ended 31st March 2026, together with the Reports of the Board of Directors and Auditor's thereon.

The Audited Consolidated Financial Statements (together with two associate Companies) of the Company for the financial year ended 31st March 2026, together with the Report of the Auditor's thereon.

2. To appoint a director in place of Mrs. Annapantula Vydehi (DIN: 06489491) who retires by rotation and being eligible, offers herself for re-appointment.

SPECIAL BUSINESS:**3. APPOINTMENT OF MR. RAVI KANTH NAGA PATTABHI CHOPPERLA (DIN: 06812649) AS A NON-EXECUTIVE DIRECTOR OF THE COMPANY.**

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 149 and 152 read with Companies (Appointment and Qualification of Directors) Rules, 2014, and other applicable provisions, sections, rules of the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') (including any statutory modifications or re-enactment thereof for the time being in force) as amended from time to time and pursuant to recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors of the Company, Mr. Ravi Kanth Naga Pattabhi Chopperla who was appointed as an Additional Director (Non-Executive) of the Company pursuant to Section 161 of the Act read with Regulation 17(1C) of the Listing Regulations to hold office up to the date of ensuing General Meeting or three months from the date of his appointment, whichever is earlier, be and is hereby appointed as a Non-Executive Director of the Company w.e.f. 04.07.2026, liable to retire by rotation.

RESOLVED FURTHER THAT the Board of Directors and Company Secretary be and are hereby severally authorized to sign and execute all such documents and papers (including appointment letter etc.) as may be required for the purpose and file necessary e-form with the Registrar of Companies and to do all such acts, deeds and things as may be considered expedient and necessary in this regard."

4. APPOINTMENT OF MR. SATYANARAYANA MURTHY VARANASI (DIN:11121911) AS AN INDEPENDENT DIRECTOR OF THE COMPANY.

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 ('the Act') read with rules made thereunder, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and other applicable laws and the provisions of the Articles of Association of the Company and pursuant to recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors of the Company, Mr. Satyanarayana Murthy Varanasi (DIN: 11121911), who has submitted a declaration that he meets the criteria of independence as provided in Section 149(6) of the Companies Act, 2013 and the rules made thereunder and who was appointed as an Additional Director (Independent category) of the Company pursuant to Section 161 of the Act read with Regulation 17(1C) of the Listing Regulations to hold office up to the date of ensuing General Meeting or three months from the date of his appointment, whichever is earlier, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation, for a term of 5 years effective from 04.07.2026 to 03.07.2031 (both dates inclusive)."

“RESOLVED FURTHER THAT the Board of Directors and Company Secretary be and are hereby severally authorized to sign and execute all such documents and papers (including appointment letter etc.) as may be required for the purpose and file necessary e-form with the Registrar of Companies and to do all such acts, deeds and things as may be considered expedient and necessary in this regard.”

5. ALTERATION OF OBJECT CLAUSE OF MEMORANDUM OF ASSOCIATION OF THE COMPANY.

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution:

“RESOLVED THAT pursuant to the provisions of Sections 4, 13 and other applicable provisions, if any, of the Companies Act, 2013, (including any statutory modifications or re-enactment thereof, for the time being in force) and the rules framed thereunder, and other applicable regulations, rules and guidelines issued, if any, and subject to approval of Registrar of Companies, and any other appropriate regulatory / statutory authorities and subject to such terms, conditions, amendments or modifications as may be required or suggested by any such appropriate authority, the consent of the members of the Company be and is hereby accorded to alter Clause III (A) of the Memorandum of Association of the Company by inserting the following new Main Object Clause No. 5 after the existing Clause No. 4:

"5. To carry on the business of pet animal healthcare and wellness, including establishing, operating, managing and providing veterinary, diagnostic, preventive, curative, therapeutic, rehabilitation, grooming, nutrition, wellness and allied services for pet and companion animals; and to manufacture, formulate, develop, purchase, sell, distribute, import, export and otherwise deal in veterinary medicines, pharmaceuticals, nutraceuticals, pet foods, animal healthcare products, medical devices, grooming products, accessories and all other products and services related to pet animal healthcare, wellness and animal welfare."

RESOLVED FURTHER THAT the existing Main Object Clauses 1 to 4 shall remain unchanged.

RESOLVED FURTHER THAT the Board of Directors and Company Secretary be and are hereby severally authorized to do all such acts, deeds, matters and things as may be considered necessary, desirable or expedient to give effect to this resolution and for matters connected therewith or incidental thereto."

6. TO CONSIDER THE SCHEME OF REDUCTION OF SHARE CAPITAL OF THE COMPANY.

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution:

“RESOLVED THAT pursuant to Section 66 read with section 52 and other applicable provisions, if any, of the Companies Act, 2013 (“Act”) and the rules made thereunder including the National Company Law Tribunal (Procedure for Reduction of Share Capital of Company) Rules, 2016 (“NCLT Rules”) and any other applicable provisions of law (including any statutory amendment(s), modification(s) or re-enactment(s) thereof for the time being in force), Article 52 of the Articles of Association of the Company and subject to the confirmation by the Hon’ble National Company Law Tribunal, Hyderabad Bench (“NCLT”) and such other approvals, consents, permissions and sanctions as may be required to be obtained from appropriate Governmental authorities, departments, offices, institutions, bodies, agencies and/or third parties and subject to the terms and conditions, as may be prescribed while granting such approvals, consents, permissions and sanctions by the NCLT and/or any other appropriate Governmental authorities, departments, offices, institutions, bodies, agencies and/or third parties connected with the Reduction of Share Capital and which may be agreed to by the Board of Directors of the Company (“Board”) (which term shall be deemed to mean and include one or more committee(s) constituted/ to be constituted by the Board), the approval of the members of the Company be and is hereby accorded to the Scheme of Reduction of Share Capital (“Scheme”) of the Company by way of reduction of paid- up share capital of the Company from Rs. 22,74,97,100/- (Rupees Twenty-two crores seventy-four lakhs ninety-seven thousand one hundred only) comprising of 2,27,49,710 (Two crore twenty-seven lakh forty-nine thousand seven hundred and ten) equity shares of Rs. 10/- each to Rs. 11,37,48,550/- (Rupees Eleven crores thirty-seven lakhs forty-eight thousand five hundred fifty only) divided into 1,13,74,855 (One crore thirteen lakh seventy-four thousand eight hundred and fifty-five) equity shares of Rs. 10/- each by reducing the number of equity shares from 2,27,49,710 (Two crore twenty-seven lakh forty-nine thousand seven hundred and ten) Equity Shares to 1,13,74,855 (One crore thirteen lakh seventy-four thousand eight hundred and fifty-five) Equity Shares, along with a reduction to the Securities Premium Account of the Company from Rs. 4,55,00,000 (Rupees Four crore fifty-five lakh) to Rs. Nil, and such cumulative reduction would be effected by writing off

the Accumulated Losses of Rs. 15,92,48,550 (Rupees Fifteen crore ninety-two lakh forty-eight thousand five hundred and fifty) on the Effective Date of the draft Scheme of Reduction of capital ("Scheme").

"RESOLVED FURTHER THAT approval of the Members of the Company be and is hereby also accorded for Reduction of Share Capital of the Company by making corresponding adjustments by way of debit to the paid-up equity share capital for 1,13,74,855 (One crore thirteen lakh seventy-four thousand eight hundred and fifty-five) equity shares of Rs. 10/- each."

"RESOLVED FURTHER THAT upon confirmation of the Scheme by Hon'ble NCLT and the aforesaid authorities and becoming effective and operative, without any further act or deed by the equity shareholders (including but not limited to sending appropriate instructions to the depository participants NSDL and CDSL), the above-mentioned equity shares of the Company i.e. 1,13,74,855 (One crore thirteen lakh seventy-four thousand eight hundred and fifty-five) equity shares of Rs. 10/- on record date shall stand cancelled, extinguished and rendered invalid without any obligations and consequences of whatsoever nature to the Company."

"RESOLVED FURTHER THAT it is noted that the proposed Scheme qualifies for exemption under Regulation 37(6)(b) of the SEBI (LODR) Regulations, 2015, being a scheme providing for writing off accumulated losses against the share capital and reserves of a listed company."

"RESOLVED FURTHER THAT every shareholder of the Company, whose name appears on the Register of Members as on Record Date, shall receive 1 equity share of Rs.10/- each in lieu of every 2 equity shares of Rs.10/- held earlier in the Company, and any fraction shares will be rounded off to next higher integer and increase in the number of shares due to such rounding off the fraction shares will be forgone by Mr. Krishnam Raju Kalidindi, Promoter of the Company, thus keeping the paid-up Share Capital of the Company after reduction, intact to Rs. 11,37,48,550/- (Rupees Eleven crore thirty-seven lakh forty-eight thousand five hundred fifty only)."

"RESOLVED FURTHER THAT upon the Scheme becoming effective, in respect of shareholders holding equity shares in physical form on record date, the Company be and is hereby authorised to transfer and hold such shares in a Demat Suspense Account opened for this purpose, in accordance with the applicable provisions of law and the terms of the Scheme."

"RESOLVED FURTHER THAT the existing physical share certificates relating to such shares shall stand cancelled."

"RESOLVED FURTHER THAT subject to confirmation of the Scheme by Hon'ble NCLT and all other approvals from any other appropriate authorities, the Company shall not be required to add the words "And Reduced" to its name subsequent to such reduction of equity share capital of the Company."

"RESOLVED FURTHER THAT Board of Directors of the Company, or Company Secretary & Compliance Officer of the Company, be and are hereby severally authorised to do all such acts, deeds, matters and things; as may be considered requisite, desirable, appropriate or necessary to give effect to this resolution and effectively implement the proposed capital reduction including without limitation:

- (a) To finalize, amend and settle the draft Scheme, and assent to such alterations, conditions and modifications, if any, or effect any other modification or amendment as the Company may consider necessary or desirable to give effect to the Proposed Reduction thereof;
- (b) To file the Scheme and/or any other information/details with the Central/ State Government(s), SEBI, Stock Exchanges or anybody, authority or agency and to obtain sanction or approval to any provisions of the Scheme or for giving effect thereto;
- (c) To file any application, affidavit, petition, pleading, form or reports before Hon'ble NCLT or any other statutory or regulatory authority including the Registrar of Companies, the Regional Director or such other authority as may be required in connection with the Proposed Reduction or its sanction thereof and to do all such acts and deeds as they may deem necessary in connection therewith and incidental thereto;
- (d) To make any alterations/changes to the draft Scheme as may be expedient or necessary, which does not materially change the substance of the draft Scheme, particularly for satisfying the requirements or conditions imposed by the Hon'ble NCLT or any other appropriate authority;
- (e) To sign all applications, petitions, affidavits, undertakings, certificates, documents, letters relating to the Proposed Reduction and represent the Company before the Hon'ble NCLT and any other authorities in

relation to any matter relating to the Proposed Reduction or delegate such authority to any other person through a valid power of attorney;

- (f) To verify, sign, deal, swear, affirm, declare, deliver, execute, make, enter into, acknowledge, undertake, record all deeds, declarations, instruments, vakalatnamas, applications, petitions, affidavits, objections, notices and writings whatsoever as may be usual, necessary, proper or expedient and all manner of documents, petitions, affidavits and applications under the applicable laws and to represent the Company in all correspondences, matters and proceedings and any nature whatsoever in relation to the above;
- (g) To obtain the requisite approval and/or consents of the shareholders, secured lenders of the Company, bank, financial institutions and other regulatory authorities as may be required and for that purpose, to initiate all necessary actions and to take other consequential steps as may be required from time to time in that behalf;
- (h) To engage any counsel, consultant firms, advocates, attorneys, pleaders, solicitors, valuers or any other one or more agencies, as may be required in relation to or in connection with the Proposed Reduction of share capital, on such terms and conditions as they may deem fit, finalize fees, terms and conditions of their appointment letter(s), furnish such information as may be required by them and also to sign, execute and deliver all documents, letters, advertisements, announcements, disclosures, affidavits, undertakings and other related documents in favour of the concerned authorities, advocates or any one or more persons as they may deem fit and to do all such acts, deeds and things as they may deem fit and as may be necessary in this regard;
- (i) To consider, approve, sign and execute all other documents, advertisements, announcements, disclosures, etc. which may be sent/required to be sent to concerned authorities on behalf of the Company;
- (j) To file requisite forms with the Registrar of Companies in connection with the Proposed Reduction during and after the process of sanction thereof;
- (k) To suspend, withdraw or revive the Scheme from time to time as may be specified by any statutory authority or as may be suo moto decided by the Board in its absolute discretion;
- (l) To approve such actions as may be considered necessary for approval / sanction by the Hon'ble NCLT or any other appropriate authority under the applicable provisions of the Act, including but not limited to making filing with the concerned Registrar of Companies, Regional Directors, and other authorities as may be required, to approve all other actions required for full and effective implementation of the Proposed Reduction and do all such other acts, matters, deeds and things necessary, proper or desirable in connection with or incidental to giving effect to the purposes of this resolution;
- (m) To incur such other expenses as may be necessary with regard to the above transaction, including payment of fees to solicitors, merchant bankers, advisors, valuers, registrars and other agencies and such other expenses that may be incidental to the above, as may be decided by them;
- (n) To accept services of notices or other processes which may from time to time be issued in connection with the matter aforesaid;
- (o) To give such directions as they may think fit and proper, including directions for settling any questions or difficulties that may arise and to do all acts, deeds and tasks, as may be deemed necessary, expedient or proper to give effect to the proposed capital reduction and for matters connected therewith or incidental thereto.

“RESOLVED FURTHER THAT the Board of Directors of the Company (“the Board”), and the Company Secretary jointly or severally be and are hereby authorized to take all necessary steps and do all such acts, deeds, matters and things, as they may, in their absolute discretion deem necessary, expedient, usual or proper in the best interest of the Company including issuing any directions for settling any question or doubt or difficulty whatsoever that may arise, for the purpose of giving effect to the reduction of capital, or to any modification thereof without being required to seek any further consent or approval of the members or otherwise.”

7. TO APPROVE THE MATERIAL RELATED PARTY TRANSACTION WITH QROPS ADVISORY SERVICES PRIVATE LIMITED, ASSOCIATE COMPANY.

To consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the Section 188 (1), (3) and applicable provisions of the Companies Act, 2013 read with the rules framed thereunder (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force, if any), and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), as amended from time to time, the approval of the Board and Audit Committee, the consent of the members be and is hereby accorded, for entering into and / or carrying out and / or continuing with existing contracts / arrangements/ transactions or modification(s) of earlier/ arrangements/ transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise) as mentioned below with M/s. Qrops Advisory Services Private Limited, an Associate Company.

Nature of Transaction	Nature of Relationship	Proposed maximum amount of transactions (Rs. in Crores)
Sales / Purchase of Service	Associate Company	15.00

“RESOLVED FURTHER THAT the Board of Directors and Company Secretary be and are hereby severally authorized to execute all such agreements, documents, instruments and writings as deemed necessary, with power to alter and vary the terms and conditions of such contracts / arrangements / transactions, settle all questions, difficulties or doubts that may arise in this regard.”

For and on behalf of the Board of
Samsrita Labs Limited

Sd/-
Krishnam Raju Kalidindi
Chairman and Whole-Time Director
DIN: 00874650

Place: Hyderabad
Date: 04.07.2026

NOTES:

1. In pursuance of Regulation 36 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings, details in respect of the Directors seeking appointment/ re-appointment at the AGM, form part of this Notice.
2. Ministry of Corporate Affairs vide General Circular No.03/2025 dated September 22, 2025, has permitted the holding of the Annual General Meeting ("AGM") through Video Conference/Other Audio Visual Means, without the physical presence of the Members at a common venue. Pursuant to the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Circulars issued by MCA and SEBI, the AGM of the Company is being conducted through Video Conferencing (VC)/ Other Audio-Visual Means (OAVM).
3. The Deemed Venue of the 30th AGM of the Company shall be its Registered Office.
4. Since the AGM will be held through VC/OAVM (e-AGM), the Route Map for venue of AGM is not annexed to the Notice.
5. Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum of the AGM under Section 103 of the Act.
6. In compliance with the MCA Circulars and SEBI Circular, Notice of the AGM along with Annual Report for the financial year 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories/ R&T Agent. Members may note that the Notice will also be available on the Company's website www.drhlsl.com, website of the Stock Exchanges i.e., BSE Limited at www.bseindia.com and Metropolitan Stock Exchange of India Limited at www.msei.in. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM i.e. www.evotingindia.com).
7. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.
8. To avoid fraudulent transaction(s), the identity/ signature of the Members holding shares in electronic/ demat form is verified with the specimen signatures furnished by NSDL/ CDSL and members holding shares in physical form is verified as per the records of the R&T Agent of the Company. Members are requested to keep the same updated.
9. Pursuant to the provisions of the Act and other applicable Regulations, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on their behalf and the proxy need not be a Member of the Company. However since this AGM is being held pursuant to the MCA/SEBI Circulars through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will also not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to the Notice.
10. Corporate/institutional Members (i.e. other than individuals, HUF, NRI, etc.) are required to send a scanned copy (PDF/ JPG format) of the relevant Board Resolution/Authority Letter / Power of Attorney etc. together with attested specimen signature of the duly authorised signatory(ies) who is /are authorised to vote, to the Scrutinizer through e-mail at pcproductsindia@gmail.com.
11. Recent circular requires submission of Aadhaar/PAN number by every participant in securities market. Members holding shares in demat form are, therefore, requested to submit Aadhaar card/PAN details to the Depository Participants with whom they have demat accounts. Members holding shares in physical form can submit their Aadhaar card/PAN details to the Company/ Registrar and Share Transfer Agents (Venture Capital Corporate Investments Private Limited)
12. Members holding shares in the same name under different ledger folios are requested to apply for Consolidation of such folios and send the relevant share certificates to Venture Capital Corporate Investments Private Limited., Share Transfer Agents of the Company for their doing the needful.
13. Members are requested to send their queries at least 5 days before the date of meeting so that information can be made available at the meeting.

14. In respect of shares held in physical mode, all shareholders are requested to intimate changes, if any, in their registered address immediately to the registrar and share transfer agent of the Company and correspond with them directly regarding share transfer/transmission /transposition, Demat/Remat, change of address, issue of duplicate shares certificates, ECS and nomination facility.
15. In terms of Section 72 of the Companies Act, 2013, a member of the Company may nominate a person on whom the shares held by him/her shall vest in the event of his/her death. Members desirous of availing this facility may submit nomination in prescribed Form-SH-13 to the Company/RTA in case shares are held in physical form, and to their respective depository participant, if held in electronic form.
16. Members holding shares in the electronic form are requested to inform any changes in address/bank mandate directly to their respective Depository Participants.
17. The company has appointed M/s.Vivek Surana & Associates, Practicing Company Secretaries, as scrutinizer of the company to scrutinize the voting process.
18. Since securities of the Company are traded compulsorily in dematerialized form as per SEBI mandate, members holding shares in physical form are requested to get their shares dematerialized at the earliest.
19. The Members can join the e-AGM 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice.
20. The Register of Directors' and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, the Register of Contracts or arrangements in which the Directors are interested under Section 189 of the Companies Act, 2013, will be available for inspection at the AGM.

21. THE INSTRUCTIONS FOR SHAREHOLDERS FOR REMOTE E-VOTING ARE AS UNDER:

THE INSTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING:

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (i) The voting period begins on Friday, 07.08.2026 at 09:00 a.m. and ends on Sunday, 09.08.2026 at 05:00 p.m. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Monday, 03.08.2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.
- (iv) Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.
- (v) In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are

allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting for **Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsi website www.cdsiindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsi website www.cdsiindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdsiindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depository	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS" "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under

	‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at: 022 - 4886 7000 and 022 - 2499 7000

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (i) Login method for Remote e-Voting for Physical shareholders and shareholders other than individual holding in Demat form.
 - 1) The shareholders should log on to the e-voting website www.evotingindia.com.
 - 2) Click on “Shareholders” module.
 - 3) Now enter your User ID

- a. For CDSL: 16 digits beneficiary ID,
- b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
- c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
- 6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. 1. If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

- (ii) After entering these details appropriately, click on "SUBMIT" tab.
- (iii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (iv) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (v) Click on the EVSN for the relevant Samsrita Labs Limited on which you choose to vote.
- (vi) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (vii) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- (viii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- (ix) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- (x) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
- (xi) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xii) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xiii) Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; pcproductsindia@gmail.com (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to Company/RTA email id.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 18002109911

22. OTHER INSTRUCTIONS:

- (i) The voting rights of shareholders shall be in proportions to the shares held by them in the paid equity share capital of the Company as on the cut-off date i.e. Monday, 03.08.2026.
- (ii) The Scrutinizer shall after the conclusion of the Voting at the Annual General Meeting first count the votes cast at the meeting and thereafter unblock the votes cast through remote e-voting in the presence of at least two (2) witnesses not in the employment of the Company and make not later than three days of conclusion of the meeting a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or person authorized by him.
- (iii) Voting is provided to the members through e-voting and at the Annual General Meeting of the Company. A Member can opt for only one mode of voting i.e. either through e-voting or at the Annual General Meeting of the Company.
- (iv) If a Member cast votes by both modes, then voting done through e-voting shall prevail.

- (v) The results declared along with the Scrutinizer's Report shall be placed on the Company's website www.drhlsl.com and on the website of CDSL and will be communicated to the BSE Limited and Metropolitan Stock Exchange of India Limited.
23. Relevant documents referred to in the accompanying Notice, as well as Annual Report is open for inspection at the Registered Office of the Company, during the office hours, on all working days up to the date of Annual General Meeting.

SEBI has notified vide Notification No. SEBI/LAD-NRO/GN/2018/24 that securities of the listed companies can be transferred only in dematerialized form. In view of the above and to avail various benefits of dematerialization, members are advised to dematerialize shares held by them in physical form.

**For and on behalf of the Board of
Samsrita Labs Limited**

**Sd/-
Krishnam Raju Kalidindi
Chairman and Whole-Time Director
DIN: 00874650**

**Place: Hyderabad
Date: 04.07.2026**

Annexure

As required under Regulation 36 (3) of the SEBI (LODR), Regulations, 2015, brief particulars of the Directors seeking appointment/re-appointment are given as under:

Name of the Director	Mrs. Annapantula Vydehi (DIN: 06489491)
Date of Birth and Age	20/06/1976 & 50 years
Brief Resume including Qualification and Experience	Mrs. Annapantula Vydehi, a B.Sc. graduate, is the Managing Partner of Kostha Foods, an online business platform catering to customers across the globe. With over 10 years of experience in business planning, she has developed strong expertise in strategic business development and digital marketing. Her proficiency in leveraging digital platforms has contributed significantly to the growth and visibility of the business. In addition to her professional accomplishments, she is a well-known social media influencer, actively engaging with a wide audience and utilizing her digital presence to promote brands, products, and entrepreneurial initiatives.
Date of First Appointment in the Board	02/09/2023
Expertise in specific functional areas	Strategic Planning and Management
Shareholding in the Company	NIL
Relationship with other Directors, Key Managerial Personnel	NA
Directorship in other Companies	NIL
Membership / Chairmanship in committee of the other companies	NIL
Names of Listed entities in which the person also holds the Directorship and the membership of Committees of the board along with listed entities from which the person has resigned in the past three years	NIL
skills and capabilities required for the role and the manner in which the proposed person meets such requirements	NotApplicable

EXPLANATORY STATEMENT

[Pursuant to Section 102 of the Companies Act, 2013 and SEBI LODR REGULATIONS]

ITEM NO.3: APPOINTMENT OF MR. RAVI KANTH NAGA PATTABHI CHOPPERLA (DIN: 06812649) AS A NON-EXECUTIVE DIRECTOR OF THE COMPANY

Pursuant to Regulation 17(1C) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018, the appointment of Additional director (Non-Executive Director) shall be regularized at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier.

Accordingly, Mr. Ravi Kanth Naga Pattabhi Chopperla (DIN: 06812649) who was appointed as an Additional Director of the Company on 04.07.2026 in terms of Section 161 (1) of the Companies Act, 2013 and provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 in the category of 'Non- Executive Director' is required to be regularised at the earliest but not later than three months from 04.07.2026 as Non-Executive Director of the company by way of a Special Resolution.

He has given his consent to act as a Director and is not disqualified from being appointed as a Director in terms of Section 164 of the Act.

Accordingly, in order to ensure compliance with the provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 and Sections 149, 152 of the Companies Act, 2013 read with Rules made thereunder, it is proposed that approval of the shareholders by way of a Special Resolution be accorded for the appointment of Mr. Ravi Kanth Naga Pattabhi Chopperla as 'Non-executive Director' w.e.f. 04.07.2026.

Mr. Ravi Kanth Naga Pattabhi Chopperla is a seasoned business leader and fundraising professional with over 18 years of experience in investor relations, corporate advisory, business transformation, and financial services. He currently serves as Executive Director & Chief Operating Officer of QROPS Advisory Services (QAS) Private Limited and as a Non-Executive Director of ECI Systems Private Limited. He specializes in capital raising, strategic restructuring, investor relations, and growth advisory for emerging and growth-stage companies. His expertise spans retail, distribution, consumer brands, AI/ML, green technology, electric vehicles, and drone technology sectors. Prior to his advisory roles, he held senior leadership positions with Exide Life Insurance and ING Vysya Life Insurance. Mr. Ravikanth Naga Pattabhi Chopperla holds an MBA in Marketing from Dravidian University and is recognized for his ability to connect businesses with strategic capital and drive sustainable growth. He is also a Certified Independent Director with extensive experience in corporate governance and stakeholder management.

The NRC taking into consideration the skills, expertise and competencies required for the Board in the context of the business recommended to the Board in view of his rich experience in the above-mentioned areas and special skill set and capabilities.

The Board is of the opinion that Mr. Ravi Kanth Naga Pattabhi Chopperla continues to possess the identified core skills, expertise and competencies fundamental for effective functioning in his role as Non-Executive Director of the Company and his association would be of immense benefit to the Company.

Mr. Ravi Kanth Naga Pattabhi Chopperla has also confirmed that he is not debarred from holding the office of Director by virtue of any SEBI Order or any such authority pursuant to circulars dated June 20, 2018 issued by BSE Limited pertaining to enforcement of SEBI Orders regarding appointment of Directors by the listed companies.

In the opinion of the Board, Mr. Ravi Kanth Naga Pattabhi Chopperla fulfils the conditions specified in the Act, rules thereunder and the SEBI Listing Regulations for appointment as a Non-Executive Director.

The Board of Directors recommends the passing of the above resolution as a Special Resolution as set out in the item no. 3 of the notice for appointment of Mr. Ravi Kanth Naga Pattabhi Chopperla as a non-executive director.

Save and except Mr. Ravi Kanth Naga Pattabhi Chopperla, Non- Executive Director, being the appointee, none of the other Directors/Key Managerial Personnel and their relatives is in any way interested or concerned directly or indirectly, financially or otherwise, in the resolution.

As required under Regulation 36 (3) of the SEBI (LODR), Regulations, 2015, brief particulars of the Directors seeking appointment/re-appointment are given as under:

Name of the Director	Mr. Ravi Kanth Naga Pattabhi Chopperla (DIN: 06812649)
Date of Birth and Age	20/07/1976 & 49 years
Brief Resume including Qualification and Experience	Mr. Ravikanth Naga Pattabhi Chopperla is a seasoned business leader and fundraising professional with over 18 years of experience in investor relations, corporate advisory, business transformation, and financial services. He currently serves as Executive Director & Chief Operating Officer of QROPS Advisory Services (QAS) Private Limited and as a Non-Executive Director of ECI Systems Private Limited. He specializes in capital raising, strategic restructuring, investor relations, and growth advisory for emerging and growth-stage companies. His expertise spans retail, distribution, consumer brands, AI/ML, green technology, electric vehicles, and drone technology sectors. Prior to his advisory roles, he held senior leadership positions with Exide Life Insurance and ING Vysya Life Insurance. Mr. Ravikanth Chopperla holds an MBA in Marketing from Dravidian University and is recognized for his ability to connect businesses with strategic capital and drive sustainable growth. He is also a Certified Independent Director with extensive experience in corporate governance and stakeholder management.
Details of Remuneration paid and last drawn remuneration	Nil
Date of First Appointment in the Board	04.07.2026
Nature of expertise in specific functional areas	He is specialized in capital raising, strategic restructuring, investor relations, and growth advisory for emerging and growth-stage companies. His expertise spans retail, distribution, consumer brands, AI/ML, green technology, electric vehicles, and drone technology sectors.
Shareholding in the Company	16,16,001 Equity shares (7.1%)
Relationship with other Directors, Key Managerial Personnel	He is not related to any director or KMP.
Directorship in other Companies	1. ECI Systems Private Limited 2. Qrops Advisory Services Private Limited 3. ARK AU Trading Private Limited
Membership / Chairmanship in committee of the other companies	Nil
Names of Listed entities in which the person also holds the Directorship and the membership of Committees of the board along with listed entities from which the person has resigned in the past three years	Nil

ITEM NO.4: APPOINTMENT OF MR. SATYANARAYANA MURTHY VARANASI (DIN: 11121911) AS AN INDEPENDENT DIRECTOR OF THE COMPANY.

Pursuant to Regulation 17(1C) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018, the appointment of Additional director (Independent category) shall be regularized at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier.

Accordingly, Mr. Satyanarayana Murthy Varanasi (DIN: 11121911) who was appointed as an Additional Director of the Company on 04.07.2026 in terms of Section 161 (1) of the Companies Act, 2013 and provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 in the category of 'Non- Executive Independent Director' is required to be regularised at the earliest but not later than three months from 04.07.2026 as an Independent Director of the company by way of a Special Resolution.

The Company has received a notice in writing from a member under Section 160 of the Act proposing the candidature of Mr. Satyanarayana Murthy Varanasi for the office of Director of the Company. He has given his consent to act as a Director and is not disqualified from being appointed as a Director in terms of Section 164 of the Act.

Accordingly, in order to ensure compliance with the provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 and Sections 149, 150, 152 of the Companies Act, 2013 read with Rules made thereunder and Schedule IV of the Act, it is proposed that approval of the shareholders by way of a Special Resolution be accorded for the appointment of Mr. Satyanarayana Murthy Varanasi as 'Non-executive Independent Director' for a term of 5 consecutive years commencing from the date of his appointment as an Additional Director i.e. w.e.f. 04.07.2026 to 03.07.2031.

Mr. Satyanarayana Murthy Varanasi possesses rich experience in defence, aviation, maritime operations, legal practice and management consulting. He has served in the Indian Navy, Indian Airlines/Air India, Visakhapatnam Port Trust and the Merchant Navy, and is presently practicing as an Advocate before the High Court of Telangana. He is registered with the Independent Directors Databank and contributes multidisciplinary expertise to the Board.

The NRC taking into consideration the skills, expertise and competencies required for the Board in the context of the business and sectors of the Company a recommended to the Board in view of his rich experience in the above-mentioned areas and special skill set and capabilities.

The Board is of the opinion that Mr. Satyanarayana Murthy Varanasi continues to possess the identified core skills, expertise and competencies fundamental for effective functioning in his role as an Independent Director of the Company and his association would be of immense benefit to the Company.

In terms of Regulation 25(8) of the SEBI Listing Regulations, Mr. Satyanarayana Murthy Varanasi has confirmed that he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties.

Mr. Satyanarayana Murthy Varanasi has also confirmed that he is not debarred from holding the office of Director by virtue of any SEBI Order or any such authority pursuant to circulars dated June 20, 2018 issued by BSE Limited pertaining to enforcement of SEBI Orders regarding appointment of Directors by the listed companies.

Mr. Satyanarayana Murthy Varanasi has also confirmed that he is in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualifications of Directors) Rules, 2014, with respect to his registration with the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs ('IICA').

In the opinion of the Board, Mr. Satyanarayana Murthy Varanasi fulfils the conditions specified in the Act, rules thereunder and the SEBI Listing Regulations for appointment as an Independent Director and that he is independent of the Management.

The Board of Directors recommends the passing of the above resolution as a Special Resolution as set out in the item no. 4 of the notice for appointment of Mr. Satyanarayana Murthy Varanasi as an independent director.

Save and except Mr. Satyanarayana Murthy Varanasi, Independent Director, being the appointee, none of the other Directors/Key Managerial Personnel and their relatives is in any way interested or concerned directly or indirectly, financially or otherwise, in the resolution.

As required under Regulation 36 (3) of the SEBI (LODR), Regulations, 2015, brief particulars of the Directors seeking appointment/re-appointment are given as under:

Name of the Director	Mr. Satyanarayana Murthy Varanasi (DIN: 11121911)
Date of Birth and Age	08/04/1955 & 71 years
Brief Resume including Qualification and Experience	Mr. Satyanarayana Murthy Varanasi possesses rich experience in defence, aviation, maritime operations, legal practice and management consulting. He has served in the Indian Navy, Indian Airlines/Air India, Visakhapatnam Port Trust and the Merchant Navy, and is presently practicing as an Advocate before the High Court of Telangana. He is registered with the Independent Directors Databank and contributes multidisciplinary expertise to the Board.
Details of Remuneration paid and last drawn remuneration	Nil
Date of First Appointment in the Board	04.07.2026
Expertise in specific functional areas	His expertise are defence, aviation, maritime operations, legal practice and management consulting
Shareholding in the Company	1,14,430 Equity shares (0.50%)
Relationship with other Directors, Key Managerial Personnel	He is not related to any director or KMP.
Directorship in other Companies	Nil
Membership / Chairmanship in committee of the other companies	Nil
Names of Listed entities in which the person also holds the Directorship and the membership of Committees of the board along with listed entities from which the person has resigned in the past three years	Nil
skills and capabilities required for the role and the manner in which the proposed person meets such requirements	The Director is having required Skills and capable of handling the role as Independent Director in the Company in view of his rich experience in Business.

ITEM NO:5: ALTERATION OF OBJECT CLAUSE OF MEMORANDUM OF ASSOCIATION OF THE COMPANY.

The Company is exploring opportunities to diversify and expand its business operations into the rapidly growing pet animal healthcare and wellness sector. The pet care industry in India has witnessed significant growth in recent years, driven by increasing pet ownership, rising awareness regarding animal healthcare, and growing demand for quality veterinary, nutrition, grooming and wellness services.

In order to enable the Company to undertake such activities and capitalize on emerging business opportunities in this sector, it is proposed to amend Clause III(A) of the Memorandum of Association of the Company by inserting a new Main Object Clause No. 5, as set out in the Special Resolution forming part of this Notice.

The proposed amendment will empower the Company to engage in the business of pet animal healthcare and wellness, including veterinary, diagnostic, preventive, curative, therapeutic, rehabilitation, grooming, nutrition and allied services, as well as manufacturing, formulating, developing, purchasing, selling, distributing, importing, exporting and otherwise dealing in veterinary medicines, pharmaceuticals, nutraceuticals, pet foods, animal healthcare products, medical devices, grooming products, accessories and other related products and services.

The proposed alteration of the Object Clause will provide greater operational flexibility to the Company, facilitate diversification into a promising business segment and enable the Company to pursue growth opportunities in the pet healthcare and animal welfare industry.

Pursuant to the provisions of Sections 4 and 13 of the Companies Act, 2013 and the rules made thereunder, alteration of the Object Clause of the Memorandum of Association requires the approval of the Members by way of a Special Resolution.

A copy of the existing Memorandum of Association together with the proposed amendments is available for inspection by the Members during business hours at the Registered Office of the Company and shall also be made available electronically for inspection by the Members.

The Board of Directors recommends the Special Resolution set out at Item No. 5 of the Notice for approval of the Members.

None of the Directors, Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the proposed resolution except to the extent of their shareholding, if any, in the Company.

ITEM NO.6: TO CONSIDER THE SCHEME OF REDUCTION OF SHARE CAPITAL OF THE COMPANY.

The proposed reduction of the equity share capital of Company is being undertaken in accordance with the provisions of Sections 52 and 66 read with other applicable provisions, if any, of the Companies Act, 2013 ("Act") and the rules made there under and specifically the National Company Law Tribunal (Procedure for Reduction of Share Capital of Company) Rules, 2016 ("NCLT Rules"), which permit a company to undertake a reduction of its share capital in any manner and pursuant to Article 52 of Articles of Association of the Company, read with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") as amended from time to time, BSE and Metropolitan Stock Exchange of India Limited, subject to confirmation by the Hon'ble National Company Law Tribunal, Hyderabad Bench ("NCLT").

Background:

The Company was originally incorporated on 25.01.1996 under the Companies Act, 1956. The Corporate Identification Number (CIN) of the Company is L85110TG1996PLC099198. The registered office of the Company is at 6-3-354/13/B2, Flat. No. B2, Suryateja Apartments Hindi Nagar, Punjagutta, Hyderabad – 500082, Telangana. The Equity shares of Company are listed on BSE Limited (BSE) and Metropolitan Stock Exchanges of India Limited (MSEI).

The proposed Reduction of Equity Share Capital of the Company will not have any adverse effect on the Creditors of the Company or the Company's ability to fulfill its commitments or meet its obligations in the ordinary course of business as there is no pay-out resulting from the proposed Capital Reduction.

The Capital Reduction in the manner proposed would be beneficial to all the Shareholders of the Company as the same shall ensure that the total paid of equity share capital of the Company post reduction of capital of the Company will represent the actual available capital of the Company.

1. The capital structure of the Company pre- and post-scheme is reflected in the table below:

Pre-Reduction			Post-Reduction		
Particulars	No of shares	Amount (Rs.)	Particulars	No of shares	Amount (Rs.)
Authorised Share Capital					
Equity shares of face value Rs 10 each	2,50,00,000	25,00,00,000	Equity shares of face value Rs 10 each	2,50,00,000	25,00,00,000
Issued, subscribed and paid-up share capital					
Equity shares of face value Rs 10/- each	2,27,49,710	22,74,97,100	Equity shares of face value Rs 10/- each	1,13,74,855	11,37,48,550

The below table reflects the pre- and post-reduction of Securities Premium Account and accumulated losses as a result of reduction of capital:

Particulars	Pre-reduction (Rs.)	Proposed reduction (Rs.)	Post-reduction (Rs.)
Securities Premium Account	4,55,00,000	4,55,00,000	Nil
Profit and Loss (Dr) i.e. Accumulated Losses	16,12,66,108	15,92,48,550	20,17,558

Further, financial statements for the Financial Year ended 31st March, 2026 reflect accumulated losses (i.e., debit balance of profit and loss account) of Rs. 16,12,66,108 (Rupees Sixteen crore twelve lakh sixty-six thousand one hundred and eight). Such accumulated losses have substantially wiped off the value represented by the share capital.

Considering the future prospects of growth and value addition to the Company and its Shareholders, it is proposed to re-align the relationship between its capital and assets in accordance with Section 52 and Section 66 of the Companies Act, 2013 read with the National Company Law Tribunal (Procedure for reduction of share capital of Company) Rules, 2016 and other applicable provisions of the Companies Act, 2013 (to the extent applicable), by writing-off the accumulated losses of Rs. 15,92,48,550 (Rupees Fifteen crore ninety-two lakh forty-eight thousand five hundred and fifty) reflecting in the Audited financial statements of the Company as on March 31, 2026 against the paid-up share capital and Securities Premium Account balance of the Company, to have a rational structure which is commensurate with its remaining business and assets.

It is proposed to effect the reduction of share capital by reducing the number of equity shares from 2,27,49,710 (Two crore twenty-seven lakh forty-nine thousand seven hundred and ten) Equity Shares to 1,13,74,855 (One crore thirteen lakh seventy-four thousand eight hundred and fifty-five) Equity Shares. Further, it is also proposed that the Securities Premium Account of the Company be reduced from Rs. 4,55,00,000 (Rupees Four crore fifty-five lakh) to Rs. Nil.

To effect such reduction in Issued, Subscribed and Paid-Up Equity Share Capital the shareholders of the Company on the record date will get 1 (One) equity share of Rs.10/- (Rupees Ten Only) each fully paid-up against 2 (Two) equity share of Rs.10/- (Rupees Ten Only) each fully paid up.

The fractional entitlements, if any, shall be rounded off to one share and the same would be allotted to the respective shareholders. Simultaneously, the increase in the number of shares due to rounding off will be forgone by Mr. Krishnam Raju Kalidindi, Promoter of the Company thus keeping the paid-up Share Capital intact to Rs. 11,37,48,550/- (Rupees Eleven crore thirty-seven lakh forty-eight thousand five hundred fifty only).

2. Rationale and Purpose of the Scheme:

- a) Accumulated Losses have substantially wiped off the value represented by the Share Capital. This has given to the need for readjustment of share capital account in its books of accounts.
- b) In order to re-align the relation between capital and assets; and to accurately and fairly reflect the assets and liabilities of the Company in its books of accounts; and for better presentation of the financial position of the Company, the Board of Directors has decided to write off the Accumulated Losses against Share Capital Account and Securities premium account in accordance with the provisions of Sections 66 and 52 of the Companies Act, 2013, and National Company Law Tribunal (Procedure for reduction of share capital of Company) Rules, 2016 and other applicable provisions.
- c) By virtue of article 52 of Articles of Association of the Company, the Company is authorized to reduce its share capital in any manner and in accordance with the provisions of the Act.
- d) After evaluating various options, the Board of Directors at their meeting held on 04.07.2026 had decided to reduce the paid-up capital of the Company. In this regard the Board has decided to reduce the 50% of paid-up share capital of the Company by cancelling and extinguishing 50% of the paid-up value of the shares. Furthermore, the reduction of capital would not in any way have any adverse effect on the Company's ability to honour its commitments or meet its obligations in the ordinary course of business.
- e) In the above context, the Company proposes to write off Accumulated Losses of Rs. 15,92,48,550/- (Rupees Fifteen crores Ninety Two lakhs forty-eight thousand five hundred fifty only) reflecting in the audited standalone financial statements of the Company as on March 31, 2026 with the balance appearing in Share Capital Account and Securities Premium account under the provisions of Sections 66 and 52 of the Companies Act, 2013 would accordingly be applicable in respect of such reduction.
- f) The reduction envisaged under this Scheme would not in any way have any adverse effect on the Company's ability to honour its commitments or meet its obligations in the ordinary course of business and that the reduction of share capital shall not cause any shareholder to hold in fraction shares, if any caused by the reduction of share capital and subsequent consolidation, the same shall be rounded off to one share and the same would be allotted to the respective shareholders. Simultaneously, the increase in the number of shares due to rounding off will be forgone by Mr. Krishnam Raju Kalidindi, Promoter of the Company thus keeping the paid-up Share Capital intact to Rs. 11,37,48,550/- (Rupees Eleven crore thirty-seven lakh forty-eight thousand five hundred fifty only).
- g) Hence, the Board of Directors believe that in order to present a fair position of the affairs of the Company, the most practically and economically efficient option available to the Company would be to utilize the balance lying in the Share Capital and Securities premium account to the extent of writing of the Accumulated Losses of the Company, subject to the confirmations / sanctions of the requisite majority of the Shareholders of the Company and the Hon'ble NCLT and such other appropriate authority, as may be applicable.

3. Effective Date and Operative Date:

This reduction of capital shall be effective from the Effective Date i.e. the date on which certified copies of the order of the respective Hon'ble NCLT under Section 66 read with Section 52 of the Companies Act, 2013 and other applicable provisions of the Companies Act, 2013 and rules framed there under, if any, are filed with the Office of the Registrar of Companies, Ministry of Corporate Affairs.

4. Effects of the Scheme:**a) As on the effective date,**

- the Issued, Subscribed and Paid -up capital of the Company shall stand reduced from Rs. 22,74,97,100/- (Rupees Twenty-two crores seventy-four lakhs ninety-seven thousand one hundred only) divided into 2,27,49,710 (Two crores twenty-seven lakhs forty-nine thousand seven hundred and ten only) equity shares of Rs. 10/- (Rupees Ten only) each to Rs. 11,37,48,550 /- (Rupees Eleven crores thirty-seven lakhs forty-eight thousand five hundred fifty only) divided into 1,13,74,855 (One crore thirteen lakhs seventy-four thousand eight hundred and fifty-five only) equity shares of Rs. 10/- (Rupees Ten only) each. Further the balance standing in Securities Premium account of Rs. 4,55,00,000 shall stand reduced to Rs. Nil.
- The reduction shall be effected by cancelling and extinguishing 1,13,74,855 (One crore thirteen lakhs seventy-four thousand eight hundred fifty-five only) equity shares of Rs. 10/- (Rupees ten only) each held by the equity shareholders of the Company on a proportionate basis, without payment of any consideration.

The amount arising from such reduction of paid-up share capital aggregating to Rs. 11,37,48,550/- (Rupees Eleven Crores Thirty-Seven Lakhs Forty-Eight Thousand Five Hundred and Fifty Only) together with the balance of Rs. 4,55,00,000/- (Rupees Four Crores Fifty-Five Lakhs Only) standing in the Securities Premium Account shall be utilised to write off the accumulated losses of the Company aggregating to Rs. 15,92,48,550/- (Rupees Fifteen Crores Ninety-Two Lakhs Forty-Eight Thousand Five Hundred and Fifty Only), thereby presenting a true and fair view of the financial position of the Company, on the terms and conditions set out in the Scheme.

- b) Further, Post Reduction, the paid-up equity share capital of the Company shall be Rs. 11,37,48,550/- (Rupees Eleven crores thirty-seven lakhs forty-eight thousand five hundred fifty only) divided into 1,13,74,855 (One crore thirteen lakhs seventy-four thousand eight hundred and fifty-five only) equity shares of Rs. 10/- (Rupees Ten only).
- c) The Scheme is only for reduction of Share Capital of the Company and it does not envisage transfer or vesting of any properties and /or liabilities to or in favor of the Company.
- d) The proposed reduction of Paid-up Share Capital of the Company by way of writing off the Accumulated losses against the amount lying in the Share Capital Account and Securities Premium Account of the company will be beneficial to the Company, its creditors, Shareholders and all the concerned stakeholders. Such reduction will not cause any prejudice to the creditors of the Company. The reduction of Share Capital Account and Securities Premium Account would not in any way adversely affect the ordinary operations of the Company or the ability of the Company to honor its commitments or pay its debts in the ordinary course of the business.

5. Objects/Benefits arising out of the scheme:

- a) Under this Scheme, if approved, the books of the Company would better represent its financial position which would help the Company position itself better in the market and undertake business activities efficiently. This would be value accretive to the Shareholders as well, as their holdings would yield better results.
- b) The adjustment / set off of the balance in Share Capital Account and Securities premium account would not have any impact on the shareholding pattern.
- c) The reduction of Share Capital Account and Securities Premium account in the manner proposed would enable the Company to have a rational structure which is commensurate with its business and assets.
- d) The Scheme of reduction, after full implementation, will result in making the Company's balance sheet leaner and downsized.
- e) The proposed Scheme would be for the overall benefit of the Company, its creditors, its Shareholders and all other stakeholders.
- f) The Scheme, if approved, would provide greater flexibility to the Company in raising funds either from the capital market or from any bank/ financial institutions in the form of equity or debt, depending on the business needs of the Company.
- g) The consent of the Shareholders of the Company to this Scheme of reduction of Share Capital of the Company shall be taken through a resolution under the provisions of Sections 52 and 66 of the Companies Act, 2013 and National Company Law Tribunal (Procedure for reduction of share capital of Company) Rules, 2016 and other applicable provisions of the Companies Act, 2013 (to the extent applicable). The Scheme is merely a reduction in the Share Capital of the Company and Securities Premium Account prepared in terms of Sections 52 and 66 of the Companies Act, 2013 and National Company Law Tribunal (Procedure for reduction of share capital of Company) Rules, 2016 and other applicable provisions of the Companies Act, 2013 (to the extent applicable) and does not envisage transfer, conveyance or vesting of any of the properties and / or liabilities of the Company to any person or entity. Consequently, the Orders of Hon'ble NCLT approving the scheme would not attract any stamp duty in this regard under the applicable provisions of the Indian Stamp Act, 1899.

6. Accounting Treatment:

The Company shall pass appropriate entries as per the applicable accounting policies and accounting standards (specified in section 133 or any other provision of the Act) as regards accounting for the reduction of writing off the Accumulated Losses.

The adjustment / reduction, in the Share capital account and Securities Premium Account of the Company shall be effected as an integral part of the Scheme in accordance with the provisions of Sections 52 and 66 and other applicable provisions of the Act and the order of the National Company Law Tribunal sanctioning the Scheme shall be deemed to be also the order under Sections 52 and 66 of the Act for the purpose of confirming the reduction and no further act, deed, or thing as required under the provisions of the Act would be required. The reduction would not involve either a diminution of liability in respect of unpaid share capital or payment of paid-up share capital.

7. Designated Stock Exchange: The designated stock exchange shall be BSE Limited.

8. Others:

Notwithstanding the reduction as mentioned above, the Company will be praying before the Hon'ble NCLT that the Company be exempted to add "And Reduced" as a suffix to its name and the Company shall continue in its existing name since no pay out is being made to any existing Members and the Company will be able to discharge its liability in the due course of business.

The Special Resolution, if approved by the Members of the Company with requisite majority, will be subject to the confirmation by Hon'ble NCLT as per Section 66(3) of the Companies Act, 2013 read with the NCLT Rules.

A copy of the Scheme along with the documents submitted to BSE and Metropolitan Stock Exchange of India Limited. The same has been uploaded on the website of the Company at www.drhlsl.com

All documents referred to in the accompanying Special Resolution and Explanatory Statement annexed thereto are made available on the Company's website at and would also be available for inspection to the Members at the Registered Office of the Company between 11:00 AM (IST) and 1:00 P.M. (IST) on any working day, except Saturdays, Sundays and public holidays, till the last date for voting by the Members.

The Board of Directors believe that the proposed Scheme is in the best interest of the Company and its Members and therefore recommends the Special Resolution as set out in Item No. 6 in the accompanying Notice for approval by Members of the Company.

None of the Directors, Key Managerial Personnel or their relatives are in any way whether, concerned or interested (financially or otherwise) in the proposed resolution as set out at Item No. 6 of the Notice.

ITEM NO. 7: TO APPROVE THE MATERIAL RELATED PARTY TRANSACTION WITH M/S. QROPS ADVISORY SERVICES PRIVATE LIMITED, ASSOCIATE COMPANY.

Section 188 of the Companies Act, 2013 ("the Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014 states that no Company shall enter into transactions with a Related Party except with the prior consent of the Board and Members of the Company, where such transactions are either not (a) in Ordinary Course of Business or (b) on arm's length basis.

However, pursuant to Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), all material transactions with related parties require prior approval of the members of the Company through ordinary resolution. Material Related Party Transaction means any transaction entered either individually or taken together with previous transactions during a financial year, exceeds ten percent of the annual consolidated turnover of the Company, As per the last Audited Financial Statements of the Company, the Audited Annual Consolidated Turnover of Samsrita Labs Limited for the previous financial year 2025-26 was Rs.1,81,000 and 10% of the Annual Consolidated Turnover is Rs.18,100.

The Audit Committee and Board of Directors of the Company have approved the following proposed Related Party Transactions with Qrops Advisory Services Private Limited, subject to the approval of the members, which was placed before them at its respective meetings held on 04.07.2026. Further, the said transactions qualify as Material Related Party Transactions under the SEBI Listing Regulations, 2015 and accordingly, the members' approval is sought for the same.

Nature of Transaction	Nature of Relationship	Proposed maximum amount of transactions (Rs. in Crores)
Sales / Purchase of Service	Associate Company	15.00

INFORMATION TO SHAREHOLDERS FOR CONSIDERATION OF RPT AS PER SEBI CIRCULAR SEBI/HO/CFD/CFD-POD-2/P/CIR/2025/18 DATED 14.02.2025.

The following information were provided by the management of the listed entity to the Audit Committee at the time of approval of the proposed Related Party Transactions:

S. No.	Particulars of the Information	Information provided by the management	Comments of the Audit Committee
A. Details of the related party and transactions with the related party			
A (1). Basic details of the related party			
1.	Name of the related party	Qrops Advisory Services Private Limited	
2.	Country of incorporation of the related party	India	
3.	Nature of business of the related party	Qrops Advisory Services Private Limited is a specialized corporate consulting firm primarily engaged in providing management consultancy services. Its core business operations include corporate financial advisory, business transformation consulting, capital restructuring, and strategic fundraising support (including private equity) for corporate enterprises.	
A (2). Relationship and ownership of the related party			
4.	Relationship between the listed entity/Associate (in case of transaction involving the Associate) and the related party – including nature of its concern (financial or otherwise) and the following: - Shareholding of the listed entity/ Associate (in case of transaction involving the Associate), whether direct or indirect, in the related party. - Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ Associate (in case of transaction involving the Associate). - Shareholding of the related party, whether direct or indirect, in the listed entity/ Associate (in case of transaction involving the Associate). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/ Associate / related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.	Qrops Advisory Services Private Limited is an Associate Company of Samsrita Labs Limited. 28.62% of Equity Shares of Qrops Advisory Services Private Limited are held by Samsrita Labs Limited.	

A (3). Details of previous transactions with the related party			
5.	Total amount of all the transactions undertaken by the listed entity or Associate with the related party during the last Financial year.	Nil	
6.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Nil	
7.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its Associate during the last financial year.	Nil	
A (4). Amount of the proposed transactions			
8.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	For Purchase/sale of service – Rs. 15 Crores	
9.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes, the proposed transactions taken together with the transactions undertaken with the related party during the current financial year is material RPT.	
10.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	a) Value of proposed transaction(s): ₹15 Crores b) Annual consolidated turnover (FY 2025-26): ₹1.81 Lakhs c) Transaction value as a percentage of annual consolidated turnover: The percentage is exceptionally high due to the low turnover reported by the Company during FY 2025-26.	
11.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the Associate, and where the listed entity is not a party to the transaction)	Not Applicable	

12.	Value of the proposed transactions as a percentage of the related party's annual standalone turnover for the immediately preceding financial year.	Value of the Proposed Transaction is Rs. 15 Crores and is around 156% of Qrops Advisory Services Private Limited annual Standalone turnover for the immediately preceding financial year i.e. FY 2025-26										
13.	Financial performance of the related party for the immediately preceding financial year:	<table><tr><th>Particulars</th><th>FY 2025-26 (Rs. In Crores)</th></tr><tr><td>Turnover</td><td>9.68</td></tr><tr><td>Profit after Tax</td><td>1.87</td></tr><tr><td>Net Worth</td><td>7.19</td></tr></table>		Particulars	FY 2025-26 (Rs. In Crores)	Turnover	9.68	Profit after Tax	1.87	Net Worth	7.19	
Particulars	FY 2025-26 (Rs. In Crores)											
Turnover	9.68											
Profit after Tax	1.87											
Net Worth	7.19											
A (5). Basic details of the proposed transaction:												
14.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	The transaction involves availing of services (i.e., Financial or otherwise).										
15.	Details of the proposed transaction	-										
	Availing of Services	Rs. 15 Crores										
16.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	April 1, 2026 to March 31, 2027										
17.	Whether omnibus approval is being sought?	No										
18.	Value of the proposed transaction during a financial year.	Value of the proposed transaction during a financial year – Rs. 15 Crores										
19.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Their Vast experience and proven track record in their services										

20.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. a. Name of the director / KMP b. Shareholding of the director / KMP, whether direct or indirect, in the related party	Mr. Ravikanth Nagapattabhi Chopperla, Additional Director (Non-Executive) holds 25.35% Equity shares in QROPS Advisory Services Private Limited	
21.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable	
22.	Other information relevant for decision making.	All important information forms part of the Statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013 forming part of this Notice.	
B (1). Additional details for proposed transactions relating to sale, purchase or supply of goods or services or any other similar business transaction			
23.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Based on merit or Competitive Price/fees	
24.	Basis of determination of price.	Competitive Price	
25.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following: a. Amount of Trade advance b. Tenure c. Whether same is self-liquidating?	Not Applicable	

- a. Justification for the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT.

The proposed Related Party Transactions are in the ordinary course of business and on an arm's length basis. They support operational efficiency, optimize resources, and strengthen group synergies, thereby ensuring continuity of supply and cost competitiveness while enhancing shareholder value.

In this process, the services of the best vendor available is Qrops Advisory Services Private Limited.

- b. Disclose the fact that the Audit Committee had reviewed the certificate provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.

Certificates as prescribed were placed before the Audit Committee and the Committee had considered and reviewed the same.

- c. Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT: Not Applicable
- d. Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval: Audit Committee and Board approved the same.
- e. The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making: Not Applicable
- f. Any other information that may be relevant: Nil

All persons/entities falling under definition of related party shall abstain from voting irrespective of whether the person/ entity is party to the particular transaction or not.

Your Board of Directors recommend to pass the resolution for approval of Material Related Party Transactions, as an Ordinary Resolution as set out at item no. 7 of the Notice.

Except Mr. Ravi Kanth Naga Pattabhi Chopperla none of the other directors, key managerial personnel or their relatives is concerned or interested, financially or otherwise, directly or indirectly in the above said resolution.

**For and on behalf of the Board of
Samsrita Labs Limited**

**Sd/-
Krishnam Raju Kalidindi
Chairman and Whole-Time Director
DIN: 00874650**

**Place: Hyderabad
Date: 04.07.2026**

Directors Report

To the Members,

The Directors have pleasure in presenting before you the 30th Boards' Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2026.

1. FINANCIAL SUMMARY/HIGHLIGHTS:

The performance during the period ended 31st March, 2026 has been as under:

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	2025-26	2024-25	2025-26	2024-25
Revenue from operations	1.81	-	1.81	-
Other income	3.15	-	3.15	-
Profit/loss before Depreciation, Finance Costs,	(868.46)	(25.81)	(868.46)	(25.81)
Exceptional items and Tax Expense	-	-	-	-
Less: Depreciation/ Amortisation/ Impairment	0.14	0.14	0.14	0.14
Profit /loss before Finance Costs, Exceptional items and Tax Expense	(868.60)	(25.95)	(868.60)	(25.95)
Less: Finance Costs	-	-	-	-
Share of loss of an Associate	-	-	52.55	(2.52)
Profit /loss before Exceptional items and Tax Expense	(868.60)	(25.95)	(816.04)	(28.48)
Add/(less): Exceptional items	-	-	-	-
Profit /loss before Tax Expense	(868.60)	(25.95)	(816.04)	(28.48)
Less: Tax Expense (Current & Deferred)	-	-	-	-
Profit /loss for the year (1)	(868.60)	(25.95)	(816.04)	(28.48)
Total Comprehensive Income/loss (2)	-	-	-	-
Total (1+2)	(868.60)	(25.95)	(816.04)	(28.48)
Balance of profit /loss for earlier years	-	-	-	-
Less: Transfer to Reserves	-	-	-	-
Less: Dividend paid on Equity Shares	-	-	-	-

2. REVIEW OF OPERATIONS:

The total revenue of the Company for the financial year on standalone basis under review is Rs. 1.81 Lakhs as against nil revenue in the previous financial year. The company incurred a net loss of Rs. 868.60 Lakhs for the financial year 2025-26 as against the net loss of Rs. 25.95 Lakhs for the previous year.

The total revenue of the Company for the financial year on consolidated basis under review is Rs. 1.81 Lakhs as against total nil revenue for the previous financial year. The company incurred a net loss of Rs. 816.04 Lakhs for the financial year 2025-26 as against a net loss of Rs. 28.48 Lakhs for the previous year.

3. DIVIDEND:

Since the Company did not generate any Profits during the Financial Year 2025-26, the directors regret their inability to recommend any dividend for the year.

4. BUSINESS UPDATE AND STATE OF COMPANY'S AFFAIRS:

The information on Company's affairs and related aspects is provided under Management Discussion and Analysis report, which has been prepared, inter-alia, in compliance with Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and forms part of this Report.

5. RESERVES:

The Closing balance of reserves, including retained earning losses, of the Company as at March 31st, 2026 is Rs. (11,41,09,324).

6. CHANGE IN THE NATURE OF BUSINESS, IF ANY:

During the period under review and the date of Board's Report there was no change in the nature of Business.

7. MATERIAL CHANGES AND COMMITMENTS:

There were no material changes and commitments affecting financial position of the company between 31st March 2026 and the date of Board's Report (i.e. 04.07.2026).

8. REVISION OF FINANCIAL STATEMENTS:

There was no revision of the financial statements for the year under review.

9. SHARE CAPITAL:

As on 31.03.2026, the authorized share capital of the Company stands at Rs. 25,00,00,000 /- divided into 2,50,00,000 equity shares of Rs.10/- each.

The paid-up share capital of the Company stands at Rs. 22,74,97,100 /- divided into 2,27,49,710 equity shares of Rs.10/- each.

The changes in Authorised and Paid-up share capital during the year are as follows:

S.No	Date	Particulars of Changes
1	23.05.2025	Increase in Authorised Share Capital from Rs. 16,00,00,000/- to Rs 25,00,00,000/-
2	18.07.2025	Allotment of 79,41,004 equity shares and increase in paid up capital from Rs. 14,80,87,060/- to Rs. 22,74,97,100/-

10. UNPAID / UNCLAIMED DIVIDEND:

There is no unpaid or unclaimed dividend with the company till date.

11. INVESTOR EDUCATION AND PROTECTION FUND (IEPF):

Pursuant to the provisions of Section 124 of the Act, Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("IEPF Rules") read with the relevant circulars and amendments thereto, the amount of dividend remaining unpaid or unclaimed for a period of seven years from the due date is required to be transferred to the Investor Education and Protection Fund ("IEPF"), constituted by the Central Government.

During the Year, no amount of dividend was unpaid or unclaimed for a period of seven years and therefore no amount is required to be transferred to Investor Education and Provident Fund under the Section 125(1) and Section 125(2) of the Act.

12. DIRECTORS OR KMP APPOINTED OR RESIGNED:

Mrs. Annapantula Vydehi, retires by rotation and being eligible, offers herself for re-appointment. A resolution seeking shareholders' approval for her re-appointment along with other required details forms part of the Notice.

Appointments:

Mr. Srinivasa Rao Koyyalamudi (DIN: 10593765) was appointed as Non-Executive Director (Independent) w.e.f. 30.05.2025.

Mr. Johnson Selva Raj (DIN: 10637235) was appointed as Non-Executive Director (Independent) w.e.f. 30.05.2025.

Mrs. Duggina Jyothsna Lakshmi was appointed as Company Secretary and Compliance Officer of the Company w.e.f. 01.05.2025.

Mr. K. Krishnam Raju was appointed as Compliance Officer of the Company w.e.f. 10.06.2025.

Mrs. M. Gita Usha Rani was appointed as Company Secretary and Compliance Officer of the Company w.e.f. 08.09.2025.

Mr. Ravi Kanth Naga Pattabhi Chopperla (DIN: 06812649) was appointed as Non-Executive Director (Professional) w.e.f. 04.07.2026 subject to the approval of the shareholders in the ensuing general meeting.

Mr. Satyanarayana Murthy Varanasi (DIN: 11121911) was appointed as Non-Executive Director (Independent) w.e.f. 04.07.2026 subject to the approval of the shareholders in the ensuing general meeting.

Resignation:

Mr. Akella Satya Surya Visweswara Srinivas (DIN: 06975221) resigned as an Independent Director of the Company w.e.f. 30.05.2025.

Mr. Ramamohanreddy Yarragudi (DIN: 08517059) resigned as an Independent Director of the Company w.e.f. 30.05.2025.

Mrs. Duggina Jyothsna Lakshmi, resigned as Company Secretary and Compliance Officer of the Company w.e.f. 10.06.2025.

The Board places on record its sincere appreciation for the services rendered by the resigning Directors and KMPs.

13. DECLARATION FROM INDEPENDENT DIRECTORS ON ANNUAL BASIS:

The Company has received declarations from Mr. Suryaprakasa Rao Bommiseti, Mr. Srinivasa Rao Koyyalamudi and Mr. Johnson Selva Raj Independent Directors of the Company to the effect that they are meeting the criteria of independence as provided in Sub-Section (6) of Section 149 of the Companies Act, 2013 and Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Independent Directors have also confirmed that they have complied with the Company's Code of Conduct.

During the year, Independent Directors of the Company had no pecuniary relationship or transactions with the Company, other than sitting fees, commission and reimbursement of expenses incurred by them for the purpose of attending meetings of the Board of Directors and Committee(s).

All the Independent Directors of your Company have been registered and are members of Independent Directors Databank maintained by the Indian Institute of Corporate Affairs (IICA).

All the Independent Director of the Company, has successfully passed/exempted from requirement of passing the Online Proficiency Self-Assessment Test conducted by the Indian Institute of Corporate Affairs in terms of the applicable provisions of the Companies Act 2013 and the relevant rules made thereunder, considering their extensive experience and expertise.

14. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

The Company has devised, inter alia, the following policies viz.:

- a) Policy for selection of Directors and determining Directors' independence; and
- b) Remuneration Policy for Directors, Key Managerial Personnel and other employees.

The Policy for selection of Directors and determining Directors' independence sets out the guiding principles for identifying persons who are qualified to become Directors and to determine the independence of Directors, while considering their appointment as independent directors of the Company.

The Policy also provides for the factors in evaluating the suitability of individual board members with diverse background and experience that are relevant for the Company's operations. The Policy is available on the Company's website and can be accessed at <https://drhlsl.com/wp-content/uploads/2022/12/1.-Policy-on-Board-Evaluation.pdf>.

The Company's remuneration policy is directed towards rewarding performance, based on review of achievements. The Policy is available on the Company's website and can be accessed at <https://drhlsl.com/wp-content/uploads/2022/12/7.Nomination-Remuneration-Policy.pdf>.

There has been no change in the above two policies, during the year under review.

15. BOARD MEETINGS:

The Board of Directors duly met Seven (7) times on 26.04.2025, 30.04.2025, 30.05.2025, 18.07.2025, 08.09.2025, 25.10.2025 and 06.02.2026 in respect of which meetings, proper notices were given and the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose.

16. BOARD EVALUATION:

Evaluation of all Board members is performed on an annual basis. The evaluation is performed by the Board, Nomination and Remuneration Committee and Independent Directors with specific focus on the performance and effective functioning of the Board and Individual Directors.

In line with Securities and Exchange Board of India Circular No. SEBI/HO/CFD/CMD/CIR/P/2017/004, dated January 5, 2017 and the Companies Amendment Act, 2017 the Company adopted the recommended criteria by Securities and Exchange Board of India.

The criteria for performance evaluation covers the areas relevant to the functioning of the Board and Board Committees such as its composition, oversight and effectiveness, performance, skills and structure etc.

The evaluation of Board of Directors is performed by the Board after seeking all the inputs from the Directors and the Board Committees by seeking inputs from the Committee members.

The performance evaluation of the individual directors is done by the Nomination and Remuneration Committee.

The performance evaluation of non-independent directors, the Board as a whole and the Chairman is done by a separate meeting of Independent directors after taking inputs from the Executive directors.

17. STATEMENT SHOWING THE NAMES OF THE TOP TEN EMPLOYEES IN TERMS OF DRAWN AND THE NAME OF EVERY EMPLOYEE AS PER RULE 5(2) & (3) OF THE COMPANIES (APPOINTMENT & REMUNERATION) RULES, 2014:

Disclosure pertaining to remuneration and other details as required under section 197 of the Companies Act, 2013 read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is given in **Annexure -1** to this Report.

The Statement containing the particulars of employees as required under section 197(12) of the Companies Act, 2013 read with rule 5(2) and other applicable rules (if any) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is provided in **Annexure -2** to this report.

During the year, NONE of the employees is drawing a remuneration of Rs.1,02,00,000/- and above per annum or Rs.8,50,000/- and above in aggregate per month, the limits specified under the Section 197(12) of the Companies Act, 2013 read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

18. RATIO OF REMUNERATION TO EACH DIRECTOR:

Under section 197(12) of the Companies Act, 2013, and Rule 5(1) (2) & (3) of the Companies (Appointment & Remuneration) Rules, 2014 read with Schedule V of the Companies Act, 2013 the ratio of remuneration of Mr. K.N.V. Narendra Kumar, Whole time director and CFO of the Company to the median remuneration of

the employee is 2.29:1 and the ratio of remuneration of Mr. K. Krishnam Raju, Whole time director of the Company to the median remuneration of the employee is 3.43:1.

19. DIRECTOR'S RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that:

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The Directors had prepared the annual accounts on a going concern basis; and
- (e) The Directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- (f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

20. DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:

The Internal Financial Controls with reference to financial statements as designed and implemented by the Company are adequate. The Company maintains appropriate system of internal control, including monitoring procedures, to ensure that all assets are safeguarded against loss from unauthorized use or disposition. Company policies, guidelines and procedures provide for adequate checks and balances, and are meant to ensure that all transactions are authorized, recorded and reported correctly.

During the period under review, there is no material or serious observations have been noticed for inefficiency or inadequacy of such controls.

Further, details of internal financial control and its adequacy are included in the Management Discussion and Analysis Report which is appended as **Annexure-6** and forms part of this Report.

21. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT:

There have been no frauds reported by the auditors u/s 143(12).

22. CEO/CFO CERTIFICATION:

The Whole-time Director and Chief Financial Officer Certification on the financial statements under regulation 17 (8) of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015 for the year 2025-2026 is annexed in this Annual Report as **Annexure -9**.

23. INFORMATION ABOUT THE FINANCIAL PERFORMANCE / FINANCIAL POSITION OF THE SUBSIDIARIES / ASSOCIATES/ JOINT VENTURES:

The company has no subsidiary and joint venture companies but has two Associate companies, namely Krisani Bio Sciences Private Limited and Qrops Advisory Services Private Limited.

During the previous financial year 2023-24, Krisani Bio Sciences Private Limited, an associated company of Samsrita Labs Limited and its promoter Director, Mr. K Krishnam Raju had filed a complaint and registered FIR against Mr. Mahesh Kandula, Cellix Bio Pvt. Ltd and its directors and Avaka Pharma Private Limited in CCS, Hyderabad on the grounds of Criminal Breach of Trust, Criminal Misappropriation of property, Theft and Fraud on 3rd August, 2023. During the previous financial year 2023-24, Mr. Mahesh Kandula filed a petition in Hon'ble NCLT against, Krisani Bio Sciences Pvt Ltd, Mr. Krishnam Raju, Samsrita Labs Limited and others. Mr. K Krishnam Raju being a Promoter Director and major shareholder in Krisani Bio Sciences

Private Limited also filed on behalf of himself and other shareholders of Krisani Bio Sciences Private Limited in Hon'ble NCLT against Mr. Mahesh Kandula, Cellix Bio Pvt Ltd and its directors and others was dismissed. The remaining above filed cases are in different stages in Hon'ble courts and Hon'ble NCLT.

As per the provisions of Section 129 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014, a separate statement containing the salient features of the financial statements of the associate company is prepared in Form AOC-1 and is attached as **Annexure -3** and forms part of this report.

24. DETAILS OF DEPOSITS NOT IN COMPLIANCE WITH THE REQUIREMENTS OF THE ACT:

Since the Company has not accepted any deposits during the Financial Year ended March 31, 2026, there has been no non-compliance with the requirements of the Act.

Pursuant to the Ministry of Corporate Affairs (MCA) notification dated 22nd January 2019 amending the Companies (Acceptance of Deposits) Rules, 2014, the Company is required to file with the Registrar of Companies (ROC) requisite returns in Form DPT-3 for outstanding receipt of money/loan by the Company, which is not considered as deposits.

The Company complied with this requirement within the prescribed timelines.

25. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The Company has not granted any loans or provided any guarantees or securities covered under the provisions of Section 186 of the Companies Act, 2013 during the financial year.

During the financial year, the Company made an investment of ₹455.00 Lakhs in QROPS Advisory Services Private Limited. Pursuant to the said investment, QROPS Advisory Services Private Limited became an Associate Company of the Company. The provisions of Section 186 of the Companies Act, 2013 have been duly complied with in respect of the said investment.

26. RELATED PARTY TRANSACTIONS:

All related party transactions that were entered into during the financial year were on arm's length basis and were in the ordinary course of business. During the financial year 2025-26, there were no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large.

In line with the provisions of Section 177 of the Act read with the Companies (Meetings of the Board and its Powers) Rules, 2014, omnibus approval for the estimated value of transactions with the related parties for the financial year is obtained from the Audit Committee. The transactions with the related parties are routine and repetitive in nature.

The summary statement of transactions entered into with the related parties pursuant to the omnibus approval so granted are reviewed and approved by the Audit Committee and the Board of Directors on a quarterly basis. The summary statements are supported by an independent audit report certifying that the transactions are at an arm's length basis and in the ordinary course of business.

The Form AOC-2 pursuant to Section 134(3) (h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014 is annexed herewith as **Annexure -4** to this report.

27. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE OUTGO:

The required information as per Sec.134 (3) (m) of the Companies Act 2013 is provided hereunder:

- A. Conservation of Energy: Your Company's operations are not energy intensive. Adequate measures have been taken to conserve energy wherever possible by using energy efficient computers and purchase of energy efficient equipment
- B. Research & Development and Technology Absorption: All the Factors mentioned in Rule 8 (3) (b) Technology absorption are not applicable to the Company.
 1. Research and Development (R&D): NIL
 2. Technology absorption, adoption and innovation: NIL

C. Foreign Exchange Earnings and Out Go:

1. Foreign Exchange Earnings: NIL
2. Foreign Exchange Outgo: NIL

28. COMMITTEES:

- (I). **AUDIT COMMITTEE:** The Audit Committee of the Company is constituted in line with the provisions of Regulation 18(1) of SEBI (LODR) Regulations with the Stock Exchanges read with Section 177 of the Companies Act, 2013 are included in the Corporate Governance report, which forms part of this report.
- (II). **NOMINATION AND REMUNERATION COMMITTEE:** The Nomination and Remuneration Committee of the Company is constituted in line with the provisions of Regulation 19(1) of SEBI (LODR) Regulations with the Stock Exchanges read with Section 178 of the Companies Act, 2013 are included in the Corporate Governance report, which forms part of this report.
- (III). **STAKEHOLDERS RELATIONSHIP COMMITTEE:** The Stakeholders Relationship Committee of the Company is constituted in line with the provisions of Regulation 20 of SEBI (LODR) Regulations with the Stock Exchanges read with Section 178 of the Companies Act, 2013 are included in the Corporate Governance report, which forms part of this report.

29. COMPOSITION OF CSR COMMITTEE AND CONTENTS OF CSR POLICY:

Since the Company does not have the net worth of Rs.500 Crore or more, or turnover of Rs.1000 Crore or more, or a net profit of Rs.5 Crore or more during the financial year, section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility is not applicable and hence the Company need not adopt any Corporate Social Responsibility Policy.

30. VIGIL MECHANISM/WHISTLE BLOWER POLICY:

The Board of Directors has formulated a Whistle Blower Policy which is in compliance with the provisions of Section 177(10) of the Companies Act, 2013 and Regulation 22 of the Listing Regulations. The Company promotes ethical behavior and has put in place a mechanism for reporting illegal or unethical behavior. The Company has a Vigil Mechanism and Whistle-blower policy under which the employees are free to report violations of applicable laws and regulations and the Code of Conduct. Employees may report their genuine concerns to the Chairman of the Audit Committee. During the year under review, no employee was denied access to the Audit Committee.

Vigil Mechanism Policy has been established by the Company for directors and employees to report genuine concerns pursuant to the provisions of section 177(9) & (10) of the Companies Act, 2013. The same has been placed on the website of the Company www.drhlsl.com.

31. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS:

There are no significant and material orders passed by the regulators /courts that would impact the going concern status of the Company and its future operations.

32. STATUTORY AUDITORS AND STATUTORY AUDITORS REPORT:

Pursuant to the provisions of Section 139 of the Act and the rules framed thereafter, M/s. MGR & Co., Chartered Accountants, was appointed as statutory auditors of the Company at the 28th Annual General Meeting upto the conclusion of 33rd Annual General Meeting to be held for the FY 2028-29.

The Auditors' Report for fiscal 2026 does not contain any qualification, reservation or adverse remark. The Auditors' Report is enclosed with the financial statements in this Annual Report. The Company has received audit report with unmodified opinion for on basis of audited financial results of the Company for the Financial Year ended March 31, 2026 from the statutory auditors of the Company.

The Auditors have confirmed that they have subjected themselves to the peer review process of Institute of Chartered Accountants of India (ICAI) and hold valid certificate issued by the Peer Review Board of the ICAI.

33. ANNUAL SECRETARIAL COMPLIANCE REPORT:

SEBI vide its Circular No. CIR/CFD/CMD1/27/2019 dated February 08, 2019 read with Regulation 24(A) of

the Listing Regulations, directed listed entities to conduct Annual Secretarial compliance audit from a Practicing Company Secretary of all applicable SEBI Regulations and circulars/guidelines issued thereunder. Further, Secretarial Compliance Report dated 29.05.2026, was given by M/s. Manoj Parakh & Associates, Practicing Company Secretary which was submitted to Stock Exchanges within 60 days of the end of the financial year.

34. SECRETARIAL AUDIT REPORT:

The Board has duly reviewed the Secretarial Audit Report for the year ended March 31, 2026 read with the Companies Act, 2013 on the Compliances according to the provisions of Section 204 of the Companies Act 2013, for conducting the Secretarial Audit for financial year ended March 31, 2026. The Secretarial Audit was carried out by M/s. Manoj Parakh & Associates, Company Secretaries for the financial year ended March 31, 2026. The Report given by the Secretarial Auditor is annexed herewith as **Annexure -5** and forms integral part of this Report.

M/s. Manoj Parakh & Associates, Company Secretaries, have issued the Secretarial Auditors' Report for fiscal 2026 and it does not contain any qualification, reservation or adverse remark.

35. INTERNAL AUDITORS:

Pursuant to provisions of Section 138 read with Rule 13 of the Companies (Accounts) Rules, 2014 and Section 179 read with Rule 8(4) of the Companies (Meetings of Board and its Powers) Rules, 2014; during the year under review the Internal Audit of the functions and activities of the Company was undertaken by the Internal Auditor of the Company on quarterly basis by M/s. Tungala & Co., Chartered Accountants., the Internal Auditors of the Company.

Deviations are reviewed periodically and due compliance ensured. Summary of Significant Audit Observations along with recommendations and its implementations are reviewed by the Audit Committee and concerns, if any, are reported to Board. There were no adverse remarks or qualification on accounts of the Company from the Internal Auditor.

The Board has re-appointed by M/s. Tungala & Co., Chartered Accountants, Hyderabad as Internal Auditors for the Financial Year 2026-27.

36. SECRETARIAL STANDARDS:

The Company is in compliance with the applicable secretarial standards.

37. DECLARATION BY THE COMPANY:

The Company has issued a certificate to its Directors, confirming that it has not made any default under Section 164(2) of the Companies Act, 2013, as on March 31, 2026.

38. ANNUAL RETURN:

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an annual return is uploaded on website of the Company www.drhlsl.com.

39. DISCLOSURE ABOUT COST AUDIT:

Maintenance of cost records and requirement of cost audit as prescribed under the provisions of Section 148(1) of the Act, are not applicable for the business activities carried out by the Company.

40. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

The Management Discussion and Analysis Report, pursuant to the SEBI (LODR) Regulation provides an overview of the affairs of the Company, its legal status and autonomy, business environment, mission & objectives, sectoral and operational performance, strengths, opportunities, constraints, strategy and risks and concerns, as well as human resource and internal control systems is appended as **Annexure-6** for information of the Members.

41. FAMILIARISATION PROGRAMMES FOR INDEPENDENT DIRECTORS:

The Company familiarizes its Independent Directors on their appointment as such on the Board with the

Company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, etc. through familiarization programme. The Company also conducts orientation programme upon induction of new Directors, as well as other initiatives to update the Directors on a continuing basis. The familiarization programme for Independent Directors is disclosed on the Company's website www.drhlsl.com.

42. INSURANCE:

The Company is not having any major fixed asset and therefore no insurance is taken.

43. CORPORATE GOVERNANCE AND SHAREHOLDERS INFORMATION:

The Company has implemented all of its major stipulations as applicable to the Company. As stipulated under Regulation 34 read with schedule V of SEBI (LODR) Regulations, 2015, a report on Corporate Governance duly audited is appended as **Annexure-7** for information of the Members. A requisite certificate from the Secretarial Auditors of the Company confirming compliance with the conditions of Corporate Governance is attached to the Report on Corporate Governance.

44. NON-EXECUTIVE DIRECTORS' COMPENSATION AND DISCLOSURES:

None of the Independent / Non-Executive Directors has any pecuniary relationship or transactions with the Company which in the Judgment of the Board may affect the independence of the Directors.

No compensation was paid to the Independent and Non-Executive Directors.

45. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB-SECTION (3) OF SECTION 178:

The assessment and appointment of Members to the Board is based on a combination of criterion that includes ethics, personal and professional stature, domain expertise, gender diversity and specific qualification required for the position. The potential Board Member is also assessed on the basis of independence criteria defined in Section 149(6) of the Companies Act, 2013 and Regulation 27 of SEBI (LODR) Regulations, 2015. In accordance with Section 178(3) of the Companies Act, 2013 and Regulation 19(4) of SEBI (LODR) Regulations, 2015, on the recommendations of the Nomination and Remuneration Committee, the Board adopted a remuneration policy for Directors, Key Management Personnel (KMPs) and Senior Management. The Policy is attached a part of Corporate Governance Report. We affirm that the remuneration paid to the Directors is as per the terms laid down in the Nomination and Remuneration Policy of the Company.

46. CODE OF CONDUCT FOR THE PREVENTION OF INSIDER TRADING:

The Board of Directors has adopted the Insider Trading Policy in accordance with the requirements of the SEBI (Prohibition of Insider Trading) Regulation, 2015 and the applicable Securities laws. The Insider Trading Policy of the Company lays down guidelines and procedures to be followed, and disclosures to be made while dealing with shares of the Company, as well as the consequences of violation. The policy has been formulated to regulate, monitor and ensure reporting of deals by employees and to maintain the highest ethical standards of dealing in Company securities.

The Insider Trading Policy of the Company covering code of practices and procedures for fair disclosure of unpublished price sensitive information and code of conduct for the prevention of insider trading is available on our website (www.drhlsl.com).

47. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013. The following is the summary of sexual harassment complaints received and disposed during the calendar year.

- No. of complaints received: Nil
- No. of complaints disposed off: Nil
- No. of cases pending for more than ninety days: Nil

48. INDUSTRY BASED DISCLOSURES AS MANDATED BY THE RESPECTIVE LAWS GOVERNING THE COMPANY:

The Company is not a NBFC, Housing Companies etc., and hence Industry based disclosures is not required.

49. FAILURE TO IMPLEMENT CORPORATE ACTIONS:

During the year under review, no corporate actions were done by the Company which were failed to be implemented.

50. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016:

During the year under review, there were no applications made or proceedings pending in the name of the Company under Insolvency and Bankruptcy Code, 2016.

51. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS:

During the year under review, there has been no one-time settlement of loans taken from banks and financial institutions.

52. POLICIES:

The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 mandated the formulation of certain policies for all listed companies. All the policies are available on our website www.drhlsl.com.

53. EVENT BASED DISCLOSURES:

During the year under review, the Company has not taken up any of the following activities except as mentioned:

1. Issue of sweat equity share: NA
2. Issue of shares with differential rights: NA
3. Issue of shares under employee's stock option scheme: NA
4. Disclosure on purchase by Company or giving of loans by it for purchase of its shares: NA
5. Buy back shares: NA
6. Disclosure about revision: NA
7. Preferential Allotment of Shares: The Board of Directors in its Meeting held on 30.04.2025, approved the issue of upto 38,40,000 equity shares to non-promoters on preferential basis (Cash basis) and upto 45,50,004 equity shares to non-promoters towards consideration payable for acquisition of 15,16,668 Equity Shares of Rs.10/- each constituting 28.62% stake in Qrops Advisory Services Private Limited.

Subsequently, pursuant to the approval of the shareholders in the EGM held on 23.05.2025 and the in-principle approvals received from BSE Limited and MSEI Limited on 04.07.2025 and 27.05.2025 respectively, the Board of Directors at its meeting held on 18.07.2025 allotted 33,91,000 Equity Shares of face value of ₹10/- each at an issue price of ₹10/- per share to non-promoters for cash consideration and has allotted 45,50,004 Equity Shares of face value of ₹10/- each at an issue price of ₹10/- per share to non-promoters on a preferential basis through a share swap arrangement. The said equity shares were admitted for trading and became effective for trading on the stock exchanges with effect from 22.08.2025

54. INTERNAL AUDIT AND FINANCIAL CONTROLS:

The Company has adequate internal controls consistent with the nature of business and size of the operations, to effectively provide for safety of its assets, reliability of financial transactions with adequate checks and balances, adherence to applicable statutes, accounting policies, approval procedures and to ensure optimum use of available resources. These systems are reviewed and improved on a regular basis. It has a comprehensive budgetary control system to monitor revenue and expenditure against approved budget on an ongoing basis.

55. CONSOLIDATED FINANCIAL STATEMENTS:

The company does not have any subsidiary at the end of financial year under the review. However, it is having two associate companies and in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as the 'Listing Regulations') and Section 129 of the Companies Act, 2013, the Consolidated Financial Statements have been prepared by the Company in accordance with the applicable provisions of the Companies Act, 2013 and the applicable Indian Accounting Standards (Ind AS) and forms part of this Annual Report.

56. NAMES OF THE COMPANIES WHICH HAVE BECOME OR CEASED TO BE ITS SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES DURING THE YEAR:

The Board of Directors in its meeting held on 18.07.2025 has allotted 45,50,004 (Forty-five lakh fifty thousand and four) Equity Shares of Rs. 10/- each at an issue price of Rs. 10/- per share aggregating upto Rs. 4,55,00,040 (Rupees Four Crores Fifty-Five Lakhs and Forty Rupees Only), for consideration other than cash towards consideration payable for acquisition of 15,16,668 (Fifteen lakh sixteen thousand six hundred and sixty-eight) Equity Shares of Rs.10/- each constituting 28.62% stake in Qrops Advisory Services Private Limited, to the shareholders of Qrops Advisory Services Private Limited on swap basis.

Pursuant to this allotment, Qrops Advisory Services Private Limited became an associate company of Samsrita Labs Limited.

57. DETAILS RELATING TO DEPOSITS, COVERING THE FOLLOWING:

The Company has not accepted any public deposits during the Financial Year ended March 31, 2026 and as such, no amount of principal or interest on public deposits was outstanding as on the date of the balance sheet.

58. CREDIT & GUARANTEE FACILITIES:

The Company has not availed credit and guarantee facilities.

59. COMPLIANCE OF THE PROVISIONS RELATING TO THE MATERNITY BENEFIT ACT 1961:

The provisions of the Maternity Benefit Act, 1961 were not applicable to the Company during the year under review.

60. RISK MANAGEMENT POLICY:

Business Risk Evaluation and Management is an ongoing process within the Organization. The Company has a robust risk management framework to identify, monitor and minimize risks and also to identify business opportunities. As a process, the risks associated with the business are identified and prioritized based on severity, likelihood and effectiveness of current detection. Such risks are reviewed by the senior management on a quarterly basis. Risk Management Committee of the Board of Directors of your Company assists the Board in (a) overseeing and approving the Company's enterprise wide risk management framework; and (b) overseeing that all the risks that the organization faces such as strategic, financial, credit, market, liquidity, security, property, IT, legal, regulatory, reputational, other risks have been identified and assessed, and there is an adequate risk management infrastructure in place capable of addressing those risks. The development and implementation of risk management policy has been covered in the Management Discussion and Analysis, which forms part of this Report.

61. ENVIRONMENTS AND HUMAN RESOURCE DEVELOPMENT:

Your Company always believes in keeping the environment pollution free and is fully committed to its social responsibility. The Company has been taking utmost care in complying with all pollution control measures from time to time strictly as per the directions of the Government.

We would like to place on record our appreciation for the efforts made by the management and the keen interest shown by the Employees of your Company in this regard.

62. STATUTORY COMPLIANCE:

The Company has complied with the required provisions relating to statutory compliance with regard to the affairs of the Company in all respects.

63. DEVIATIONS, IF ANY OBSERVE ON FUNDS RAISED THROUGH PUBLIC ISSUE, PREFERENTIAL ISSUE ETC:

The Company had raised funds through Preferential issue during the financial year 2025-26 and no deviations were observed.

The Company had originally proposed to issue up to 38,40,000 Equity Shares of face value ₹10/- each on a preferential basis. However, the actual allotment was made for 33,91,000 Equity Shares of face value ₹10/- each. Details of Amount allocated and Amount utilized is provided below:

S. No.	Objects of the Issue	Amount Allocated based on Original Issue Size (38,40,000 Equity Shares of Rs.10/- Each)	Amount Allocated based on Actual Allotment (33,91,000 Equity Shares of Rs.10/- Each)	Amount Utilized (₹) as on 31.03.2026
1.	Working Capital requirement	59.00	52.10	52.10
2.	Investment into New Projects, Opportunities or Ventures	150.00	132.46	2.00
3.	Repayment of Unsecured Loans (in part) to Promoter Director	100.00	88.31	88.31
4.	General Corporate Purposes	75.00	66.23	34.32
	Total	384.00	339.10	176.73

64. CHANGE IN OBJECTS OF THE COMPANY

During the year under review, the shareholders in the Extra-Ordinary General Meeting held on 23.05.2025, altered the objects of the company by adding a new sub-clause to existing clause III (A) of the Memorandum of Association of the Company which is as follows:

"4. To carry on in India or elsewhere on its own or through its subsidiaries, associates, joint ventures or any other business associations, the business to establish, acquire fully and/or partly the existing businesses and /or startups related to designing, research and development, manufacturing, processing, labs, incubation centres, distilling, compounding, storing, formulating, marketing, distribution, buying, selling, importing, exporting, dealing and developing of biofuels, food industry including processing, seeds, Green technologies, Information technology including deep technologies, logistics, e-commerce, Clinical research and allied activities, advisory services, investments including to act as management consultants or advisors or consultants to corporate bodies and other entities in industry of all kinds whether in India or outside for Pharma and other fields of business."

The same was approved by Registrar of Companies on 05.06.2025

Subsequent to 31.03.2026, the Board of Directors, at its meeting held on 04.07.2026, approved the proposal to alter the Memorandum of Association of the Company by inserting a new sub-clause under the Objects Clause i.e.,

"5. To carry on the business of pet animal healthcare and wellness, including establishing, operating, managing and providing veterinary, diagnostic, preventive, curative, therapeutic, rehabilitation, grooming, nutrition, wellness and allied services for pet and companion animals; and to manufacture, formulate, develop, purchase, sell, distribute, import, export and otherwise deal in veterinary medicines, pharmaceuticals, nutraceuticals, pet foods, animal healthcare products, medical devices, grooming products, accessories and all other products and services related to pet animal healthcare, wellness and animal welfare."

The proposed alteration of the Memorandum of Association is subject to the approval of the members of the Company by way of a special resolution at the ensuing Annual General Meeting to be held on 10th August 2026. Upon receipt of the requisite approval and completion of the applicable statutory formalities, the altered Memorandum of Association shall become effective.

65. ACKNOWLEDGEMENTS:

Your Directors place on record their appreciation for the overwhelming co-operation and assistance received from the investors, customers, business associates, bankers, vendors, as well as regulatory and governmental authorities. Your Directors also thanks the employees at all levels, who through their dedication, co-operation, support and smart work have enabled the company to achieve a moderate growth and is determined to poise a rapid and remarkable growth in the year to come.

Your Directors also wish to place on record their appreciation of business constituents, banks and other financial institutions and shareholders of the Company, SEBI, BSE, MSEI, NSDL, CDSL, Banks, RBI, Government of Telangana , Government of India etc., for their continued support for the growth of the Company.

**For and on behalf of the Board of
Samsrita Labs Limited**

**Place: Hyderabad
Date: 04.07.2026**

**Sd/-
Krishnam Raju Kalidindi
Chairman and Whole-Time Director
DIN: 00874650**

**Sd/-
K.N.V. Narendra Kumar
Whole-time Director & CFO
DIN: 09223904**

Annexure - 1

STATEMENT SHOWING THE NAMES OF TOP TEN EMPLOYEES PURSUANT TO SEC. 197 READ WITH RULE 5 (1) (2) AND (3) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

- i. The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year:

Director	Remuneration (in Rs.)	Designation	Ratio of remuneration to MRE*
Mr. Krishnam Raju Kalidindi	18,00,000	Chairman & whole time Director	3.43
Mr. K.N.V Narendra Kumar	12,00,000	Whole time Director & CFO	2.29

*MRE: Median Remuneration of Employees

- ii. The percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager in the financial year:

Name	Designation	Remuneration (in Rs.)		% Increase/ (Decrease) in Remuneration
		FY 2025-26	FY 2024-25	
Mr. Krishnam Raju Kalidindi	Chairman & whole time Director	18,00,000	--	--
Mr. K.N.V. Narendra Kumar	Whole time Director cum CFO	12,00,000	8,40,000	42.86%
* Mrs. M. Gita usha Rani	Company Secretary	5,25,000	--	--
**Sri Lakshmi Jyotsna	Company secretary	50,000	--	--

* Appointed w.e.f 08.09.2025

** Resigned w.e.f 10.06.2025

- iii. The percentage increase in the median remuneration of employees in the financial year:

Particulars	Remuneration (in Rs.)		Increase/ (Decrease) %
	FY 2025-26	FY 2024-25	
Median Remuneration of all the employees per annum*	8,93,750	5,48,857	62.84%

*Employees who have served for whole of the respective financial years have been considered.

- iv. The number of permanent employees on the rolls of company: 5 Employees
- v. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

Particulars	Details (in %)	Justification (in case of increase in point no.2)
Average percentage increase in the remuneration of all Employees* (Other than Key Managerial Personnel)	-	-
Average Percentage increase in the Remuneration of Key Managerial Personnel	42.86%	The increase in managerial remuneration is reflective of market parity, expanded business operations, and the enhanced responsibilities of the Key Managerial Personnel.

- vi. Affirmation that the remuneration is as per the remuneration policy of the company: Yes, the remuneration is as per the remuneration policy of the company.

Annexure - 2

LIST OF TOP 10 EMPLOYEES

In terms of Remuneration drawn as per Rule 5(2) and (3) of the Companies (Appointment and Remuneration of Management personnel) Rules 2014:

S No	Names of the Employees	Remuneration drawn (in Rs.)	Designation	Nature of employment, whether contractual or otherwise	Qualifications and experience of the employees	Date of commencement of employment and age of such employee	The last employment held by such employee before joining the company	% of equity shares held by the employee in the company	Whether any such employee is a relative of any director/ manager of the company and if so, name of such director or manager
1	Mr. K. Krishnam Raju	18,00,000	Chairman & whole time Director	Permanent	CA	27.12.2016 & 67 years	--	25,49,630 (11.21%)	Nil
2	Mr. K.N.V. Namdra Kumar	12,00,000	Whole-time Director and CFO	Permanent	B.com	14.02.2020 & 47 years	Krisani Bio sciences Private Limited	Nil	Nil
3	*M. Gita usha Rani	5,25,000	Company secretary	Permanent	CS	08.09.2025 & 49 years	B2B software Technologies Limited	Nil	Nil
4.	**Sri Lakshmi Jyothsna	50,000	Company secretary	Permanent	CS	01.05.2025 & 44 Years	--	Nil	Nil
5	***Mr. Nagesh Adepu	5,00,000	Vice president operation	Permanant	PG	01.03.2025 & 51 Years	Qrops Advisory Services Private Limited	Nil	Nil

*Appointed w.e.f 08.09.2025

**Resigned w.e.f. 10.06.2025

*** Resigned w.e.f 27.09.2025

Annexure - 3

Form AOC – 1

Statement containing salient features of the financial statements of Subsidiaries/Associate
(Pursuant to proviso to sub-section (3) of section 129 read with Rule 5 of the Companies (Accounts) Rules, 2014)

1. **Name of the Associate:** Krisani Bio Sciences Private Limited
2. **The date since when Associate was acquired:** 12.11.2021
3. **Reporting period for the Associate company:** 01.04.2025 to 31.03.2026
4. **Reporting currency:** Indian Rupee

Amount In Rupees

Sl. No.	Particulars	Krisani Bio Sciences Private Limited
1.	Share Capital	17,83,32,000
2.	Reserves and surplus for the year ending	3,39,58,120
3.	Total Assets	17,04,81,920
4.	Total Liabilities	2,61,08,040
5.	Investments	0
6.	Turnover (Income)	0
7.	Profit / loss before Taxation	(84,440)
8.	Provision for Taxation / Differed Tax	(2,46,490)
9.	Profit / loss after Taxation	(3,30,930)
10.	Proposed Dividend	Nil
11.	% of Shareholding	32.91

1. **Names of Subsidiaries which are yet to commence operation:** NA
2. **Names of subsidiaries which have been liquidated or sold during the year:** NA

For and on behalf of the Board of
Samsrita Labs Limited

Place: Hyderabad
Date: 04.07.2026

Sd/-
Krishnam Raju Kalidindi
Chairman and Whole-Time Director
DIN: 00874650

Sd/-
K.N.V. Narendra Kumar
Whole-time Director & CFO
DIN: 09223904

Form AOC – 1

Statement containing salient features of the financial statements of Subsidiaries/Associate
(Pursuant to proviso to sub-section (3) of section 129 read with Rule 5 of the Companies (Accounts) Rules, 2014)

1. **Name of the Associate:** QROPS Advisory Services Private Limited
2. **The date since when Associate was acquired:** 18.07.2025
3. **Reporting period for the Associate company:** 01.04.2025 to 31.03.2026
4. **Reporting currency:** Indian Rupee

Amount In Rupees

Sl. No.	Particulars	QROPS Advisory Services Private Limited
1.	Share Capital	5,29,93,200
2.	Reserves and surplus for the year ending	1,88,76,076
3.	Total Assets	7,93,74,907
4.	Total Liabilities	1,61,78,601
5.	Investments	86,72,968
6.	Turnover (Income)	9,67,95,323
7.	Profit / loss before Taxation	2,61,14,815
8.	Provision for Taxation / Differed Tax	73,71,717
9.	Profit / loss after Taxation	1,87,43,098
10.	Proposed Dividend	Nil
11.	% of Shareholding	28.62

1. **Names of Subsidiaries which are yet to commence operation:** NA
2. **Names of subsidiaries which have been liquidated or sold during the year:** NA

For and on behalf of the Board of
Samsrita Labs Limited

Place: Hyderabad
Date: 04.07.2026

Sd/-
Krishnam Raju Kalidindi
Chairman and Whole-Time Director
DIN: 00874650

Sd/-
K.N.V. Narendra Kumar
Whole-time Director & CFO
DIN: 09223904

Annexure - 4

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

This form pertains to the disclosure of particulars of contracts/arrangements entered into between the Company with related parties referred to in Sub-Section (1) of Section 188 of the Companies Act, 2013 including arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis: Not Applicable as all the Related Party Transactions have been entered into at an arm's length basis.
2. Details of material contracts or arrangement or transactions at arm's length basis:

Sl. No.	Name(s) of the related party and nature of relationship	Nature of contracts / arrangements/transactions:	Duration of the contracts / arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any: (Amount in Rs)	Date(s) of approval by the Board, if any: Approved by Audit Committee and Board Meeting in last Financial Year:	Amount paid as advances, if any:
1	Mr. K. Krishnam Raju – Chairman and Whole-time Director	Unsecured Loan	01/04/2025 to 31/03/2026	Loan taken Rs. 23,52,000/- Loan Repaid Rs.1,00,00,000/-	06.01.2025	--
2.	Mr. K. Krishnam Raju – Chairman and Whole-time Director	Remuneration	01/04/2025 to 31/03/2026	Rs.18,00,000/-	06.01.2025	-
3.	Mr. K. Krishnam Raju – Chairman and Whole-time Director	Rent	01/04/2025 to 31/03/2026	Rs. 1,80,000/-	06.01.2025	-
4.	Mrs. M.Gita Usha Rani	Remuneration	01/04/2025 to 31/03/2026	Rs. 5,25,000/-	06.01.2025	-
5.	Mr. K.N.V. Narendra Kumar	Remuneration	01/04/2025 to 31/03/2026	Rs. 12,00,000/-	06.01.2025	-

During the financial year 2025-26, all related party transactions entered into by the Company were in the ordinary course of business and on an arm's length basis and were approved by the Audit Committee of the Company.

**For and on behalf of the Board of
Samsrita Labs Limited**

**Place: Hyderabad
Date: 04.07.2026**

**Sd/-
Krishnam Raju Kalidindi
Chairman and Whole-Time Director
DIN: 00874650**

**Sd/-
K.N.V. Narendra Kumar
Whole-time Director & CFO
DIN: 09223904**

Annexure - 5

FORM MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

{Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014}

To
The Members of
Samsrita Labs Limited
Hyderabad.

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Samsrita Labs Limited (hereinafter called "the Company"). Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's Books, Papers, Minute Books, Forms and Returns filed and other Records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the Financial Year commencing from 1st April, 2025 and ended 31st March, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board process and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

1. We have examined the books, papers, minute books, forms and returns filed and other records maintained by Samsrita Labs Limited ("The Company") for the financial year ended on 31st March, 2026 according to the provisions of:
 - i. The Companies Act, 2013 (the Act) and the rules made there under;
 - ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made there under;
 - iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
 - iv. Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of Foreign Direct Investment (FDI) and Overseas Direct Investment and External Commercial Borrowings;
2. Compliance status in respect of the provisions of the following Regulations and Guideline prescribed under the Securities and Exchange Board of India Act, 1992 (SEBI Act) is furnished hereunder for the financial year 2025-26:
 - i. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - ii. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Amended Regulations 2018; **The Company has framed code of conduct for regulating & reporting trading by insiders and for fair disclosure and displayed the same on the Company's website i.e., www.drhlsl.com**
 - iii. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - iv. Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not Applicable as the Company has not issued any Employee Stock Options during the year under review.**
 - v. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008/ The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not Applicable as the Company has not issued and listed any debt or non-convertible securities during the year under review.**

- vi. The Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with client; **Not Applicable as the Company is not registered as Registrar to an Issue and Share Transfer Agent during the year under review. However, the company has Venture Capital and Corporate Investments Private Limited as its Share Transfer Agent.**
- vii. Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not Applicable as the company has not delisted/ proposed to delist its equity shares during the year under review.**
- viii. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable as the Company has not bought back/ proposed to buy-back any of its securities during the year under review.**
- ix. Other applicable laws include the following:
 - Income Tax Act, 1961
 - Goods and Services Tax Act, 2016 and Rules made there under
 - Shops and Establishments Act, 1948
 - Trade License from Greater Hyderabad Municipal Corporation
 - Acts relating to Pharmaceuticals and Bio-Pharma Sector:-
 - a) Drugs and Cosmetic Act 1940

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 were complied with to the extent applicable.

During the period under review the Company has complied with the provisions of the Companies Act, 2013, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

- a) During the year the Company has conducted 7 meetings of the Board of Directors, 5 meetings of the Audit committee, 1 meeting of Stakeholder Relationship Committee, 3 meetings of Nomination and Remuneration Committee and 1 meeting of Independent Directors.
- b) As per the information and explanations provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we report that:
 - (i) The provisions of the Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of:
 - External Commercial Borrowings were not attracted to the Company under the financial year under review;
 - Foreign Direct Investment (FDI) was not attracted to the company under the financial year under report;
 - Overseas Direct Investment by Residents in Joint Venture/Wholly Owned Subsidiary abroad was not attracted to the company under the financial year under report.
 - (ii) As per the information and explanations provided by the company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we report that the Company has not made any GDRs/ADRs or any Commercial Instrument under the financial year under report.

We further report that:

- i. Mr. K.N.V Narendra Kumar is the Chief Financial Officer of the Company. Mrs. Duggina Jyothsna Lakshmi was appointed as the Company Secretary and Compliance Officer of the Company w.e.f. 01.05.2025. She resigned from the said position with effect from 10.06.2025.

Thereafter, Mrs. M. Gita Usha Rani as the Company Secretary and Compliance Officer of the Company w.e.f. 08.09.2025.

- ii. The Company has internal auditors namely M/s. Tungala & Co., Chartered Accountants, Hyderabad.
- iii. The website of the company contains applicable policies as specified by SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 and the provisions of Companies Act, 2013.
- iv. The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- v. Adequate notice of board meeting is given to all the directors along with agenda at least seven days in advance or on shorter notice, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and meaningful participation at the meeting.
- vi. As per the minutes of the meeting duly recorded and signed by the Chairman, the decisions of the Board were unanimous and no dissenting views have been recorded.
- vii. We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines, standards etc. other than those already disclosed to Stock Exchanges i.e., BSE and MSEI.
- viii. We further report that during the year under report, the Company has not undertaken event/action having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.
- ix. The compliance by the Company of applicable financial laws like Direct and Indirect tax laws has not been reviewed in this audit since the same have been subject to review by statutory financial audit and other designated professionals.
- x. The Shareholder's of the company in it's Meeting held on 23.05.2025 has approved Increase in Authorised Share Capital from Rs. 16,00,00,000/- to Rs 25,00,00,000.
- xi. The Board of Directors of the Company at its meeting held on 18 July 2025, approved the allotment of 79,41,004 equity shares. Consequent to the said allotment, the paid-up equity share capital of the Company increased from Rs. 14,80,87,060/- to Rs. 22,74,97,100/-.
- xii. During the period under review, the Board of Directors at its meeting held on 30.05.2025 appointed Mr. Srinivasa Rao Koyyalamudi (DIN: 10593765) and Mr. Johnson Selva Raj (DIN: 10637235) as Additional Directors (Independent category) of the Company w.e.f 30.05.2025 and the said directors appointment was regularized in the AGM held on 25.08.2025.
- xiii. Mr. Akella Satya Surya Visweswara Srinivas (Din: 06975221) and Mr. Ramamohan Reddy Yarragudi (Din: 08517059) Independent Directors of the Company has resigned w.e.f 30.05.2025.

For Manoj Parakh & Associates

Sd/-

**Manoj Parakh
Proprietor**

M No. F8572, CP No. 8957

UDIN: F008572H000747772

Peer Review Cer. No.: 3439/2023

Place: Visakhapatnam

Date: 04.07.2026

ANNEXURE A

To
The Members of
Samsrita Labs Limited

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have relied on the reports given by the concerned professionals in verifying the correctness and appropriateness of financial records and books of accounts of the company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The secretarial Audit report is neither an assurance as to future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Manoj Parakh & Associates

Sd/-

**Manoj Parakh
Proprietor**

M No. F8572, CP No. 8957

UDIN: F008572H000747772

Peer Review Cer. No.: 3439/2023

**Place: Visakhapatnam
Date: 04.07.2026**

Annexure - 6

MANAGEMENT DISCUSSION & ANALYSIS REPORT

OVERVIEW

Samsrita Labs Limited is embarking on a pivotal strategic diversification, expanding beyond its traditional human healthcare services. In alignment with the proposed amendment to the Company's Objects Clause, this deliberate pivot allows the Company to venture into high-growth sectors. Concurrently, our core operations remain deeply anchored in India's pharmaceutical and biotechnology landscape, which provides a resilient foundation for multi-sector scale.

A. Entry into the Pet Animal Care & Wellness Sector

The expansion into Pet Animal Care & Wellness reflects the Company's recognition of a rapidly growing, tech-driven global and domestic ecosystem. Driven by rising pet ownership, higher discretionary spending, and an increasing focus on specialized animal health, this sector presents a high-margin opportunity for innovation.

Samsrita Labs Limited intends to leverage its existing healthcare expertise to develop or associate with existing entities in these sectors for advanced solutions across:

- **AI-Driven Home Diagnostics & Telehealth:** Utilizing advanced diagnostic and vision models to generate precision triage reports, streamlining online veterinary consultations.
- **Predictive Health Telemetry:** Integrating smart wearables and IoT sensors to monitor vital signs and flag early indicators of chronic or cardiac ailments.
- **Precision Nutrition & Wellness:** Utilizing life-stage metadata and breed specificities to formulate hyper-personalized, vet-approved preventive nutrition and nutraceuticals.
- **Pet Essentials & Ecosystem Supply:** Establishing channels to supply premium pet essentials, therapeutic supplements, and core accessories.

To establish an immediate, defensible foothold in this emerging market, the Company is actively evaluating strategic acquisitions of established businesses across veterinary clinics, pet nutrition brands, and digital healthcare platforms.

B. Synergy with Associate Companies

- **Krisani Bio Sciences Private Limited:** The Company's associate continues its core research in new drug discovery. Armed with granted patents, ongoing efforts are focused on further developing and commercializing these assets through sales, out-licensing, or co-development opportunities.
- **QROPS Advisory Services Private Limited (QROPS):** During the year under review, Samsrita Labs Limited acquired a 28.62% stake in Hyderabad-based QROPS via a share swap model, allotting 20% of Samsrita Labs Limited's equity shares to make QROPS an Associate Company. QROPS specializes in financial consulting, capital structuring, and corporate transformation for Micro, Small, and Medium Enterprises (MSMEs). The extensive experience of the QROPS management team will serve as a powerful synergistic asset, enhancing our capabilities to identify, structure, and acquire high-potential target businesses in our newly identified focus areas—including Pet Care, Deep Tech, and Green Tech.

INDUSTRY STRUCTURE AND DEVELOPMENTS

A. Indian Pharmaceutical Industry

The Indian pharmaceutical industry in 2026 is valued at approximately USD 60 billion and is projected to reach USD 130 billion by 2030. While India maintains its global dominance by supplying approximately 20% of global generics and 65–70% of WHO vaccine requirements, the sector is experiencing an aggressive, policy-driven pivot toward R&D-led innovation. Backed by crucial regulatory frameworks—including the Biopharma SHAKTI initiative, GST 2.0, and the revised Schedule M compliance mandates—the industry is building robust capabilities in high-value segments like biosimilars, biologics, cell and gene therapies, peptides, and precision medicine.

B. Pet Care & Wellness Industry: Potential & Outlook (2026–27)

The pet care and companion animal wellness sector in India has emerged as one of the fastest-growing consumer and healthcare markets globally. Transitioning rapidly from a fragmented market into an organized, premiumized, and tech-integrated ecosystem, the domestic market is characterized by structural shifts in urban household consumption patterns.

- **Market Valuation & Velocity:** Entering the 2026–27 financial period, the broader Indian pet care market is estimated at over USD 2.5 billion (approx. ₹21,000 Crores), continuing to scale at a strong Compound Annual Growth Rate (CAGR) of approximately 7% to 8%. The commercial pet foods segment forms the historical anchor of the market, but veterinary medical care, diagnostic telemetry, and specialized wellness solutions represent the highest-margin growth corridors.
- **Corporate and Capital Influx:** The structural viability of the Indian pet ecosystem is further validated by the aggressive entry of domestic FMCG giants and heavy capital commitments from global conglomerates. Strategic industry investments—including dedicated agri-food processing expansions, multi-million dollar institutional funding rounds, and localized manufacturing centers—highlight the industry's transition into a high-priority, institutionalized corporate asset class.
- **Key Industry Catalysts for 2026–27:**
 1. **Therapeutic Premiumization:** Urban pet owners are increasingly substituting basic treatments with premium, specialized healthcare regimens. Demand is scaling rapidly for targeted nutraceuticals, breed-specific preventive care, and veterinary therapeutic diets, accessories, essentials etc.
 2. **Digital Channels & E-Commerce Proliferation:** While traditional brick-and-mortar veterinary networks remain vital, D2C platforms and dedicated online pet consultations are growing at a rapid pace. Smartphone ubiquity and mature digital payment infrastructures continue to drive the scalability of e-pharmacies, dynamic subscription models, and telehealth services.
 3. **Veterinary FinTech Integration:** The emerging introduction of structural pet insurance products—reimbursing clinical costs and prescription expenses—is expanding the addressable market size, enabling consumers to opt for sophisticated diagnostics and long-term wellness therapies.

OPPORTUNITIES AND THREATS

OPPORTUNITIES

The healthcare landscape is rapidly shifting from a one-size-fits-all model toward personalized and precision medicine. Advances in genomics and companion diagnostics offer an unprecedented opportunity to develop targeted therapies with superior efficacy and minimal side effects. By focusing on holistic, lifelong animal wellness, we aim to establish our business as a trusted partner for pet parents, driving multi-year customer retention and higher average transaction values." Major opportunity to scale our offerings in veterinary care, diagnostic tools, and pet insurance products. Evolving consumer preferences are driving strong demand for environmentally sustainable and ethically manufactured pet products. We are planning to convert this trend into a competitive advantage by investing in eco-friendly packaging, reducing our carbon footprint across the supply chain, and sourcing sustainable ingredient.

THREATS:

The pharmaceutical industry remains subject to stringent, evolving regulatory frameworks governed by global health authorities. Failure to comply with standard regulatory requirements could lead to significant financial penalties, product recalls, or operational disruptions, directly impacting our market competitiveness. The regulatory landscape governing animal health, pet food safety, and product labelling is becoming increasingly stringent. Stricter oversight by food safety and veterinary authorities elevates compliance costs and raises the operational bar for manufacturing. Any potential product quality failure, contamination incident, or subsequent product recall could cause immediate financial losses, attract regulatory penalties, and cause severe, long-term damage to our brand reputation and consumer trust."

SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE: Not Applicable

Outlook

By embedding multi-disciplinary capabilities across Human Healthcare and the Pet Care ecosystem into our core portfolio, Samsrita Labs Limited is having an opportunity to position into unlock multiple high-margin revenue streams. This cross-industry synergy will accelerate proprietary technological innovation, mitigate sector-specific cyclical risks, and establish a defensible, long-term competitive moat in both domestic and international markets.

RISKS AND CONCERNS:

Risk Management Framework

While the diversified business model presents significant opportunities, Samsrita Labs Limited acknowledges and actively manages inherent risks:

Regulatory and Compliance Risks: The Company operates in highly regulated environments, particularly in pharmaceuticals. Adapting to these changes necessitates continuous operational adjustments, substantial capital expenditure, and comprehensive employee training. Failure to fully adhere to these updated mandates could lead to severe regulatory penalties, product license suspensions, operational disruptions, and long-term reputational damage.

R&D Risks: Research and development, especially in new drug discovery and deep technologies, inherently carries the risk of failure or significant delays. Long gestation periods, high investment requirements, and the uncertain nature of innovation can impact financial performance and return on investment.

Human Capital Risk: Attracting, retaining, and developing specialized talent in niche areas like new drug discovery, AI, Blockchain, and advanced green technologies is crucial and presents a significant challenge. A shortage of skilled professionals could impede project execution and growth.

Strategic Co-development and Acquisition Risks: Entering strategic co-development arrangements or acquiring controlling stakes in new ventures carries risks related to integration challenges, cultural misalignment, unexpected liabilities, and the successful realization of synergies. Due diligence and careful integration planning are critical.

Market Volatility and Competition: Both the pharmaceutical and the new deep tech/green tech sectors are highly competitive and subject to rapid technological advancements and market shifts. Intense competition, pricing pressures, and evolving consumer preferences could impact market share and profitability.

Economic and Geopolitical Landscape: Global and national economic downturns, geopolitical instability, trade policies, and currency fluctuations can impact supply chains, market demand, and overall business operations.

Cybersecurity Risks: As the company ventures into deep technologies and relies more on digital infrastructure, the risk of cyber threats, data breaches, and intellectual property theft increases. Robust cybersecurity measures are essential.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

Samsrita Labs Limited strongly believes that a robust internal control mechanism is a prerequisite to ensure that an organization functions ethically, complies with all legal and regulatory requirements and observes the generally accepted principles of good corporate governance. To enable this, the Company has established a strong internal control system for the Company, which is comprised of policies, guidelines and procedures to ensure the orderly and efficient financial and business conduct.

Samsrita Labs Limited has adopted strong internal control systems backed by constant reviews and up-gradation. Internal Audit, Statutory Audit by external agencies and the Audit Committee, look into the internal control aspects and further advice on the corrective measures as and when required.

DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE:

The management discussion and Analysis given below relates to the Audited Financial Statements of Samsrita Labs Limited. The discussion should be read in conjunction with the financial statements and related notes for the year ended 31st March 2026.

MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS FRONT, INCLUDING NUMBER OF PEOPLE EMPLOYED:

Samsrita Labs Limited's employees are the backbone of the Company. It is their knowledge, scientific skills and innovative capabilities that enable Samsrita Labs Limited to harness the power of science and serve its clients. Samsrita Labs Limited recognizes that an inclusive culture which promotes diversity, ethics and integrity is crucial. Through a range of HR- led initiatives, we offer customized training programs to enhance the staff's scientific and leadership skills with special attention to collaborative learning amongst the several teams.

DETAIL OF SIGNIFICANT CHANGES (i.e CHANGE OF 25% OR MORE AS COMPARED TO THE IMMEDIATELY PREVIOUS FINANCIAL YEAR) IN KEY FINANCIAL RATIOS):

Financial Ratios	Formula	For the Financial year		Deviation (%)	Remarks/ Reason for Change
		2025-26	2024-25		
Debtors Turnover Ratio(times)	Revenue from operations/Average Trade receivables	0.92	0	-	The ratio occurred due to sales made during the year
Inventories Turnover Ratio(times)	COGS/Average Inventories	-	-	-	NA
Interest Coverage Ratio(times)	EBIT/ Finance Cost	-	-	-	NA
Current Ratio (times)	Current Asset / Current Liability	1.00	1.59	-0.59	Decrease in the current ratio is primarily due to reduction in current assets
Debt Equity Ratio (times)	Debt/Shareholders Equity	0.15	0.20	-0.05	Decrease in the debt is primarily due to increase in equity
Operating Profit Margin Ratio (%)	EBIT/Revenue from Operations	-	-	-	NA
Net Profit Margin Ratio (%)	Profit After Tax /Revenue from Operations	-479.00	-	-	The Increase in Loss is primarily due to expenses, Intangible asset written off & bad debts
Change in Return on Net Worth (%)	Profit for the year (before exceptional items and after tax)/ Net Worth	-38.18%	-1.75%	-36.43%	Due to Increase the Net loss & Intangible asset written off & bad debts

Return on Net worth:

There is a change in the Return on net worth which is -38.18% for the FY.2025-26 as compared to immediately Previous year 2024-25 which was at -1.75% reason for due to increase the Net loss.

Share capital:

The paid-up share capital as on 31st March, 2026 is Rs. 22,74,97,100 (Rupees Twenty-two crore seventy-four lakh ninety-seven thousand one hundred) 100 divided into 2,27,49,710 (Two crore twenty-seven lakh forty-nine thousand seven hundred and ten) fully paid-up equity shares of Rs. 10/- (Rupees Ten Only) each.

Net Profit / (Loss):

The Company's Net loss of Rs. -8,68,59,570 (Eight crores sixty eight lakhs fifty nine thousand five seventy)

Earnings Per Share (EPS):

The Earning Per Share for the Financial Year 2025-26 is Rs. -4.25/-per share (Face Value: Rs. 10/- (Rupees ten Only each).

DISCLOSURE OF ACCOUNTING TREATMENT:

Financial Statements are Prepared as per Ind AS duly following the Principles laid in the Ind AS. Management has not adopted any other standards other than the Prescribed Accounting Standards in Preparing the Financial Statements.

SUMMARY:

Samsrita Labs Limited is planning to expanding beyond its traditional healthcare services. This move aligns with the company's broadened objects clause, enabling ventures into innovative and growth-oriented sectors. The company is actively exploring new domains AI-Driven Home Diagnostics & Telehealth, Predictive Health Telemetry, Precision Nutrition & Wellness, Pet Essentials & Ecosystem Supply. This expansion plans are strategically timed to capitalize on emerging market opportunities and technological advancements that are central to global sustainability and digitization trends

CAUTIONARY STATEMENT/ DISCLAIMER CLAUSE:

Certain statements in the Management Discussion and Analysis describing the Company's objectives, predictions may be "forward-looking statements" within the meaning of applicable laws and regulations. Actual results may vary significantly from the forward-looking statements contained in this document due to various risks and uncertainties. These risks and uncertainties include the effect of economic and political conditions in India, new regulations and Government policies that may impact the Company's business as well as its ability to implement the strategy. The Company does not undertake to update this statement.

**For and on behalf of the Board of
Samsrita Labs Limited**

Sd/-

**Krishnam Raju Kalidindi
Chairman and Whole-Time Director
DIN: 00874650**

Sd/-

**K.N.V. Narendra Kumar
Whole-time Director & CFO
DIN: 09223904**

**Place: Hyderabad
Date: 04.07.2026**

Annexure - 7

CORPORATE GOVERNANCE REPORT

In accordance with Regulation 34 (3) read with Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the report containing the details of Corporate Governance systems and processes at Samsrita Labs Limited as follows:

1. COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE:

In addition to the requirements of the Companies Act, 2013 ("the Act") and the Rules framed there under, which are mandatory for every such company to comply with, the Securities and Exchange Board of India ("SEBI") has introduced a Code of Corporate Governance for a Listed Company, which is implemented through the Listing Regulations.

The Company sincerely believe that corporate governance is a collection of procedures and practices designed to make sure that a company's operations are managed in a way that guarantees responsibility, openness, and justice in all of its dealings in the broadest sense and satisfies the expectations and goals of the stakeholders and the general public. The system of policies and procedures known as "corporate governance" is what the company uses to guarantee moral behaviour that aligns with the interests of all of its stakeholders. Professionals in corporate governance must continuously improve their knowledge, skills, and talents in order to adjust systems and procedures that support the most ethical and successful management of the company and its resources.

In the Company the Board of Directors, Senior Management, Employees, and other members of the organization are all given different roles and levels of responsibility within the company's corporate governance structure. In order to live up to the expectations of shareholders, the company considers good corporate governance to be an ongoing process and works to enhance its procedures.

A. BOARD DIVERSITY:

With a view to achieving a sustainable and balanced development, the Company is looking forward to increase diversity at the Board level as an essential element in supporting the attainment of its strategic objectives and its sustainable development. In designing the Board's composition, Board diversity has been considered from a number of aspects, including but not limited to gender, age, cultural and educational background, ethnicity, professional experience, skills, knowledge and length of service. The Board has adopted the Board Diversity Policy which sets out the approach to diversity of the Board of Directors. The Board Diversity Policy is available on our website, <https://drhisl.com/wp-content/uploads/2022/12/11.Policy-on-Board-Diversity.pdf>

B. DATE OF REPORT

The information provided in the Report on Corporate Governance for the purpose of unanimity is as on 31st March, 2026. The Report is updated as on the date of the report wherever applicable.

2. BOARD OF DIRECTORS**A. COMPOSITION AND CATEGORY OF DIRECTORS**

The Company has a well experienced and a well-informed Board with an optimum combination of 6 (Six) Directors comprising of 4 (Four) Non-Executive Directors [3 (Three) Independent Directors and 1 (One) Non-Executive Non- Independent Director] and 2 (Two) Executive Directors as on 31st March, 2026. The composition of the Board is in conformity with Regulation 17 of the Listing Regulations read with Section 149 of the Act.

Subsequent to 31st March 2026 the Company appointed 2 (Two) Non-Executive Directors, comprising 1 (One) Independent Director and 1 (One) Non-Independent Director.

B. ATTENDANCE OF EACH DIRECTOR AT THE MEETING OF THE BOARD OF DIRECTORS AND THE LAST ANNUAL GENERAL MEETING:

The Board of Directors is provided access to all the Company-related information, including but not limited to, information mentioned under Regulation 17 read with Part A of Schedule II to the Listing Regulations. Further as mandated by SEBI all the Directors have confirmed that they do not serve as an independent director in more than seven listed companies or where they are whole-time directors in any listed company,

they do not serve as independent director in more than three listed companies.

The Company also adheres to the provisions of the Companies Act, 2013 read with the Rules framed thereunder, Secretarial Standards and Listing Regulations with respect to convening and holding the Meetings of the Board of Directors and its Committees.

The names and categories of the Directors on the Board, their attendance at Board meeting during the year and at last Annual General Meeting, as also the number of Directorships and Committee memberships held by them in other companies as on date are shown in following Table.

C. NO. OF MEETINGS OF THE BOARD OF DIRECTORS HELD AND DATES ON WHICH HELD:
26.04.2025, 30.04.2025, 30.05.2025, 18.07.2025, 08.09.2025, 25.10.2025 and 06.02.2026

Name of the Director	Category	Attend ance at the AGM held on 25.08.2 025	Attendance in Board Meetings		No. of Directorships in other companies (Name of the listed company to be mentioned)		No. of committee positions held in other public companies	
			Held	Present	Chairman	Director	Chairman	member
Mr. K. Krishnam Raju	Promoter, Chairman and Whole-time Director	Yes	7	7	-	2	-	-
Mr. K.N.V Narendra Kumar	Whole-time Director & CFO	Yes	7	7	-	-	-	-
Mr. B. Suryaprakasa Rao	Non-Executive - Independent Director	Yes	7	7	-	2	2	4
*Mr. Y. Rama Mohan Reddy	Non-Executive - Independent Director	NA	3	3	-	-	-	-
*Dr. A.S.S.V. Srinivas	Non-Executive - Independent Director	NA	3	3	-	-	-	-
Mrs. Annapantula Vydehi	Non-Executive Director	Yes	7	7	-	-	-	-
**Mr. Srinivasa Rao Koyyalamudi	Non-Executive - Independent Director	Yes	4	4	-	2	-	-
**Mr. Johnson Selva Raj	Non-Executive - Independent Director	Yes	4	4	-	2	-	2

***Mr. Ravi Kanth Naga Pattabhi Chopperla	Non-Executive Director (Additional)	NA	--	--	-	3	-	-
***Mr. Satyanarayana Murthy Varanasi	Non-Executive - Independent Director (Additional)	NA	--	--	-	-	-	-

* Resigned w.e.f. 30.05.2025

**Appointed w.e.f 30.05.2025

***Appointed w.e.f 04.07.2026

D. THE NAME OF OTHER LISTED ENTITIES WHERE DIRECTORS OF THE COMPANY ARE DIRECTORS AND THE CATEGORY OF DIRECTORSHIP

Name of Director	Other Listed Entities in which concern Director is Director	Category of Directorship
Mr. B. Suryaprakasa Rao	1. Jeevan Scientific and Technology Limited 2. Bandaram Pharma Packtech Limited	Independent Director Independent Director
Mr. Johnson Selvaraj	1. Melstar Information Technologies Limited	Additional Director (Independent)

E. DISCLOSURE OF RELATIONSHIPS BETWEEN DIRECTORS INTER-SE:

There is no relationship between Directors of the Company.

F. NUMBER OF SHARES AND CONVERTIBLE INSTRUMENTS HELD BY NON-EXECUTIVE DIRECTORS:

As on date Mr. Ravi Kanth Naga Pattabhi Chopperla, Additional Director (Professional and Non-Executive) holds 16,16,001 Equity shares (7.1%) and Mr. Satyanarayana Murthy Varanasi, Additional Director (Independent Category) holds 1,14,430 Equity shares (0.50%).

G. FAMILIARIZATION PROGRAM FOR INDEPENDENT DIRECTORS:

The Board members are provided with necessary documents, reports, internal policies and site visits to enable them to familiarize with the Company's operations, its procedures and practices. Periodic presentations are made at the Board and Board Committee Meetings, on business and performance updates of the Company business, strategy and risks involved. Detailed presentations on the Company's business were made at the meetings of the Directors held during the year.

During the financial year 2025–26, there were changes in the composition of the Independent Directors of the Company. Mr. Srinivasa Rao Koyyalamudi (DIN: 10593765) and Mr. Johnson Selva Raj (DIN: 10637235) were appointed as Non-Executive Directors (Independent) with effect from 30.05.2025. Further, Mr. Akella Satya Surya Visweswara Srinivas (DIN: 06975221) and Mr. Ramamohanreddy Yarragudi (DIN: 08517059) resigned from the office of Independent Director with effect from 30.05.2025.

The details of familiarization programmes imparted to independent directors is available on our company website at <https://drhsl.com/wp-content/uploads/2026/04/Familiarization-Program-For-Independent-Directors-FY.2025-26.pdf>.

H. A CHART OR A MATRIX SETTING OUT THE SKILLS/EXPERTISE/COMPETENCE OF THE BOARD OF DIRECTORS:

Sl. No	Skills / Expertise / Competence of the Board of Directors are required in the context of business of the Company	Names of the Directors who have such skills / expertise / competence
1	Strategic planning & Management	Mr. K. Krishnam Raju, Mrs. Annapantula Vydehi
2.	Accounting, Finance & Taxation	Mr. K.N.V Narendra Kumar, Mr. B. Suryaprakasa Rao
3	Regulatory, Corporate Governance & Compliance Management	Mr. Johnson Selva Raj
4	Research & Development	Mr. Srinivasa Rao Koyyalamudi
5	Legal practice and management consulting	Mr. Satyanarayana Murthy Varanasi
6	Advisory, business transformation, and financial services	Mr. Ravi Kanth Naga Pattabhi Chopperla

I. DECLARATION BY INDEPENDENT DIRECTORS:

All the Independent Directors have confirmed that they meet the criteria of independence as mentioned under Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements), 2015 read with Section 149(6) of the Companies Act, 2013.

J. DECLARATION BY BOARD:

The Board has confirmed that in its opinion, the independent directors fulfill the conditions specified in these regulations and are independent of the management.

K. RESIGNATION OF INDEPENDENT DIRECTOR

Dr. A.S.S.V. Srinivas and Mr. Y. Rama Mohan Reddy tendered their resignation as Independent Directors of the Company with effect from the close of business hours on 30.05.2025.

Reason for Resignation: Dr. A.S.S.V. Srinivas and Mr. Y. Rama Mohan Reddy cited personal reasons as the reason for their resignation.

Confirmation: Dr. A.S.S.V. Srinivas and Mr. Y. Rama Mohan Reddy have confirmed that there are no other material reasons for their resignation other than those stated above.

The Board placed on record its appreciation for the valuable guidance and contributions made by Dr. A.S.S.V. Srinivas and Mr. Y. Rama Mohan Reddy during their tenure.

3. COMMITTEES OF THE BOARD:

The Company has three Board-level Committees - Audit Committee, Nomination & Remuneration Committee and Stakeholder Relationship Committee

All decisions pertaining to the constitution of Committees, appointment of members and fixing of terms of service for Committee members are taken by the Board of Directors. Details on the role and composition of these Committees, including the number of meetings held during the financial year and the related attendance are provided in this report below:

1. AUDIT COMMITTEE: Audit Committee constituted in terms of Section 177 of Companies Act, 2013 read with Regulation 18 of SEBI (LODR) Regulations, 2015

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE:

Overview of the Company's financial reporting process and disclosure of its financial information to ensure that the financial statements reflect a true and fair position and that sufficient and credible information is disclosed.

- i. Oversight of the listed entity's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
- ii. Recommending the appointment, remuneration and terms of appointment of auditors of the listed entity;
- iii. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
- iv. Reviewing, with the management, the annual financial statements and Auditor's Report before submission to the Board for approval with particular reference to:
 - (a) Matters required to be included in the directors' responsibility statement to be included in the board's report in terms of clause (c) of sub-section (3) of Section 134 of the Act;
 - (b) Changes, if any, in accounting policies and practices and reasons for the same;
 - (c) Major accounting entries involving estimates based on the exercise of judgment by management;
 - (d) Significant adjustments made in the financial statements arising out of audit findings;
 - (e) Compliance with listing and other legal requirements relating to financial statements;
 - (f) Disclosure of any related party transactions;
 - (g) Modified opinion(s) in the draft audit report;
- v. Reviewing, with the management, the quarterly financial statements before submission to the board for approval;
- vi. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of [public issue or rights issue or preferential issue or qualified institutional placement], and making appropriate recommendations to the board to take up steps in this matter;
- vii. Review and monitoring the auditor's independence and performance and effectiveness of audit process;
- viii. Approval or any subsequent modification of transactions of the listed entity with related parties;
- ix. Scrutiny of inter-corporate loans and investments;
- x. Valuation of undertakings or assets of the listed entity wherever it is necessary;
- xi. Evaluation of internal financial controls and risk management systems;
- xii. Reviewing, with the management, performance of statutory and internal auditors, adequacy of internal control systems;
- xiii. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure, coverage and frequency of internal audit;
- xiv. Discussion with internal auditors of any significant findings and follow up there on;
- xv. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
- xvi. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;

- xvii. To look into the reasons for substantial defaults in the payment to the depositors, debenture-holders, shareholders (in case of non-payment of declared dividend) and creditors,
- xviii. To review the functioning of the whistle blower mechanism;
- xix. Approval of appointment of Chief Financial Officer after assessing the qualifications, experience and background, etc. of the candidate
- xx. Carrying out any other function as is mentioned in the terms of reference of the audit committee.
- xxi. Reviewing the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing as on the date of coming into force of this provision.
- xxii. Consider and comment on rationale, the cost-benefits and the impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.
- xxiii. Carrying out any other function as may be referred to the Committee by the Board.
- xxiv. Authority to review / investigate into any matter covered by Section 177 of the Companies Act, 2013 and matters specified in Part C of Schedule II of the Listing Regulations.

B. COMPOSITION, MEETINGS & ATTENDANCE

There were Five (5) Audit Committee Meetings held during the year on 26.04.2025, 30.04.2025, 18.07.2025, 25.10.2025 and 06.02.2026.

Name	Category	Designation	Number of meetings during the year 2025-26	
			held	present
Mr. B. Suryaprakasa Rao	Chairman	Non-Executive Independent Director	5	5
Mr. Y. Rama Mohan Reddy*	Member	Non-Executive Independent Director	2	2
Dr. A.S.S.V. Srinivas*	Member	Non-Executive Independent Director	2	2
Mr. Srinivasa Rao Koyyalamudi**	Member	Non-Executive Independent Director	3	3
Mr. Johnson Selva Raj**	Member	Non-Executive Independent Director	3	3

* Resigned w.e.f. 30.05.2025

**Appointed w.e.f 30.05.2025

Previous Annual General Meeting of the Company was held on 25th August, 2025, Mr. B. Suryaprakasa Rao, Chairperson of the Audit Committee for that period, attended previous AGM.

2. NOMINATION AND REMUNERATION COMMITTEE:

The Nomination and Remuneration Committee ('NRC') functions in accordance with Section 178 of the Act, Regulation 19 of the Listing Regulations and its Charter adopted by the Board. The terms of reference of the NRC includes:

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE

- i. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;
- ii. For every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description.

For the purpose of identifying suitable candidates, the Committee may:

- a. use the services of an external agencies, if required;
- b. consider candidates from a wide range of backgrounds, having due regard to diversity; and
- c. consider the time commitments of the candidates.
- iii. Formulation of criteria for evaluation of performance of Independent Directors and the Board of Directors.
- iv. Devising a policy on diversity of board of directors;
- v. Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the board of directors their appointment and removal.
- vi. Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.
- vii. Recommend to the board, all remuneration, in whatever form, payable to senior management.

C. COMPOSITION OF THE NOMINATION AND REMUNERATION COMMITTEE, MEETINGS & ATTENDANCE

There were (3) Three Nomination and Remuneration Committee Meeting held during the financial year i.e., on 30.04.2025, 30.05.2025 and 08.09.2025.

Name	Category	Designation	Number of meetings during the year 2025-26	
			held	present
Dr. A.S.S.V. Srinivas*	Chairman	Non-Executive Independent Director	2	2
Mr. B. Surya Prakasa Rao	Member	Non-Executive Independent Director	3	3
Mr. Y. Rama Mohan Reddy*	Member	Non-Executive Independent Director	2	2
Mr. Srinivasa Rao Koyyalamudi**	Chairman	Non-Executive Independent Director	1	1
Mr. Johnson Selva Raj**	Member	Non-Executive Independent Director	1	1

* Resigned w.e.f. 30.05.2025

**Appointed w.e.f 30.05.2025

C. PERFORMANCE EVALUATION CRITERIA FOR INDEPENDENT DIRECTORS:

The performance evaluation of independent directors shall be done by the entire Board of Directors, excluding the director being evaluated. On the basis of the report of performance evaluation, it shall be determined whether to extend or continue the term of appointment of the independent director.

D. REMUNERATION POLICY:

The objectives of the remuneration policy are to motivate Directors to excel in their performance, recognize their contribution and retain talent in the organization and reward merit. The remuneration levels are governed by industry pattern, qualifications and experience of the Directors, responsibilities shouldered and individual performance.

POLICY FOR SELECTION OF DIRECTORS AND DETERMINING DIRECTORS' INDEPENDENCE:

1. Scope:

This policy sets out the guiding principles for the Nomination & Remuneration Committee for identifying persons who are qualified to become Directors and to determine the independence of Directors, in case of their appointment as independent Directors of the Company.

2. Terms and References:

- 2.1 “Director” means a director appointed to the Board of a Company.
- 2.2 “Nomination and Remuneration Committee means the committee constituted in accordance with the provisions of Section 178 of the Companies Act, 2013 and reg. 19 of SEBI (Listing Obligation and Disclosure Requirement), Regulations, 2015.
- 2.3 “Independent Director” means a director referred to in sub-section (6) of Section 149 of the Companies Act, 2013 and Regulation 16(1) (b) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015.

3. Policy:

- 3.1.1 The Nomination and Remuneration Committee, and the Board, shall review on annual basis, appropriate skills, knowledge and experience required of the Board as a whole and its individual members. The objective is to have a board with diverse background and experience that are relevant for the Company's operations.
- 3.1.2 In evaluating the suitability of individual Board member the Nomination and Remuneration Committee may take into account factors, such as:
- General understanding of the Company's business dynamics, global business and social perspective;
 - Educational and professional background
 - Standing in the profession;
 - Personal and professional ethics, integrity and values;
 - Willingness to devote sufficient time and energy in carrying out their duties and responsibilities effectively.
- 3.1.3 The proposed appointee shall also fulfil the following requirements:
- shall possess a Director Identification Number;
 - shall not be disqualified under the companies Act, 2013;
 - shall Endeavour to attend all Board Meeting and wherever he is appointed as a Committee member, the committee meeting;
 - shall abide by the code of conduct established by the company for Directors and senior management personnel;
 - shall disclose his concern or interest in any Company or companies or bodies corporate, firms, or other association of individuals including his shareholding at the first meeting of the Board in every financial year and thereafter whenever there is a change in the disclosures already made;
 - Such other requirements as any prescribed, from time to time, under the Companies Act, 2013, Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other relevant laws.
- 3.1.4 The Nomination & Remuneration Committee shall evaluate each individual with the objective of having a group that best enables the success of the Company's business.

3.2 Criteria of Independence.

- 3.2.1 The Nomination & Remuneration Committee shall assess the independence of Directors at time of appointment/ re-appointment and the Board shall assess the same annually. The Board shall re-assess determinations of independence when any new interest or relationships are disclosed by a Director.
- 3.2.2 The criteria of independence shall be in accordance with the guidelines as laid down in Companies Act, 2013 and Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

An independent Director in relation to a Company, means a Director other than a managing Director or a whole-time Director or a nominee Director

- a. who, in the opinion of the Board, is a person of integrity and possesses relevant expertise and experience;
- b.
 - (i) who is or was not a promoter of the Company or its holding, subsidiary or associate Company or member of the promoter group of the listed entity;
 - (ii) who is not related to promoters or Directors of the Company its holding, subsidiary or associate Company
- c. who, apart from receiving director's remuneration, has or had no material pecuniary relationship with the Company, its holding, subsidiary or associate Company, or their promoters, or Director, during the three immediately preceding financial year or during the current financial year;
- d. none of whose relative
 - (A) is holding securities of or interest in the listed entity, its holding, subsidiary or associate company during the three immediately preceding financial years or during the current financial year of face value in excess of fifty lakh rupees or two percent of the paid-up capital of the listed entity, its holding, subsidiary or associate company, respectively, or such higher sum as may be specified;
 - (B) is indebted to the listed entity, its holding, subsidiary or associate company or their promoters or directors, in excess of such amount as may be specified during the three immediately preceding financial years or during the current financial year;
 - (C) has given a guarantee or provided any security in connection with the indebtedness of any third person to the listed entity, its holding, subsidiary or associate company or their promoters or directors, for such amount as may be specified during the three immediately preceding financial years or during the current financial year; or
 - (D) has any other pecuniary transaction or relationship with the listed entity, its holding, subsidiary or associate company amounting to two percent or more of its gross turnover or total income:

Provided that the pecuniary relationship or transaction with the listed entity, its holding, subsidiary or associate company or their promoters, or directors in relation to points (A) to (D) above shall not exceed two percent of its gross turnover or total income or fifty lakh rupees or such higher amount as may be specified from time to time, whichever is lower.
- e. who, neither himself nor any of his relative-
 - (i) Holds or has held the position of a key managerial personnel or is or has been employee of the or associate Company or any company belonging to the promoter group of the listed entity in any of the three finance years immediately preceding the finance year in which he is proposed to be appointed;

Provided that in case of a relative, who is an employee other than key managerial personnel, the restriction under this clause shall not apply for his / her employment

 - (ii) Is or has been an employee or proprietor or a partner, in any of the three financial year immediately preceding the financial year in which he is proposed to be appointed of-
 - (A) a firm of auditors or Company secretaries in practice or cost auditors of the Company or its holding, subsidiary or associate Company; or
 - (B) any legal or a consulting firm that has or had any transaction with the Company, its holding subsidiary or associate Company amounting to ten per cent or more of the gross turnover of more of the gross turnover of such firm;
 - (iii) holds together with his relatives two per cent or more of the total voting power of the Company;

Or

 - (iv) is a chief Executive or Director, by whatever name called, of any non-profit organization that receives twenty-five per cent or more of its receipt from the Company any of its promoters, Directors or its holding subsidiary or associate Company or that holds two per cent or more of the total voting power of the Company; or

- (v) is a material supplier, service provider or customer or a lesser or lessee of the Company.
 - f. who is not less than 21 years of age
 - g. Who is not a non-independent Director of another company on the Board of which any non-independent director of the listed entity is an independent director.
- 3.2.3 The independent Director shall abide by the “code for independent Directors “as specified in Schedule IV to the Companies Act, 2013.

3.3 Other Directorships/ Committee Memberships

- 3.3.1 The Board members are expected to have adequate time and expertise and experience to contribute to effective Board performance. Accordingly, members should voluntarily limit their directorships in other listed public limited companies in such a way that it does not interfere with their role as director of the Company. The NR Committee shall take into account the nature of and the time involved in a director's service on other Boards, in evaluating the suitability of the individual Director and making its recommendations to the Board.
- 3.3.2 A Director shall not serve as director in more than 20 companies of which not more than 10 shall be public limited companies.
- 3.3.3 A Director shall not serve as an independent Director in more than 7 listed companies and not more than 3 listed companies in case he is serving as a whole-time Director in any listed Company.
- 3.3.4 A Director shall not be a member in more than 10 committees or act as chairman of more than 5 committee across all companies in which he holds directorships.

For the purpose of considering the limit of the committee, Audit committee and stakeholder's relationship committee of all public limited companies, whether listed or not, shall be included and all other companies including private limited companies, foreign companies and companies under section 8 of the companies Act, 2013 shall be excluded.

Remuneration policy for Directors, key managerial personnel and other employees:

The objectives of the remuneration policy are to motivate Directors to excel in their performance, recognize their contribution and retain talent in the organization and reward merit. The remuneration levels are governed by industry pattern, qualifications and experience of the Directors, responsibilities shouldered and individual performance.

Remuneration policy for Directors, key managerial personnel and other employees

1. Scope:

- 1.1 This policy sets out the guiding principles for the Nomination and Remuneration committee for recommending to the Board the remuneration of the directors, key managerial personnel and other employees of the Company.

2. Terms and Reference:

- 2.1 “Director” means a Director appointed to the Board of the Company.
- 2.2 “key managerial personnel” means
- (i) The Chief Executive Officer or the managing Director or the manager;
 - (ii) The Company Secretary;
 - (iii) The Whole-time Director;
 - (iv) The Chief Financial Officer; and
 - (v) Such other office as may be prescribed under the Companies Act, 2013

- 2.3 “Nomination and Remuneration committee” means the committee constituted by Board in accordance with the provisions of Section 178 of the companies Act, 2013 and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. Policy:

3.1 Remuneration to Executive Director and key managerial personnel

- 3.1.1 The Board on the recommendation of the Nomination and Remuneration (NR)
- 3.1.2 The Board on the recommendation of the NR committee shall also review and approve the remuneration payable to the key managerial personnel of the Company.
- 3.1.3 The remuneration structure to the Executive Director and key managerial personnel shall include the following components:
- (i) Basic pay
 - (ii) Perquisites and Allowances
 - (iii) Stock Options
 - (iv) Commission (Applicable in case of Executive Directors)
 - (v) Retrial benefits
 - (vi) Annual performance Bonus
- 3.1.4 The Annual plan and Objectives for Executive committee shall be reviewed by the Nomination and Remuneration committee and Annual performance bonus will be approved by the committee based on the achievement against the Annual plan and Objectives.

3.2 Remuneration to Non – Executive Directors

- 3.2.1 The Board, on the recommendation of the Nomination and Remuneration Committee, shall review and approve the remuneration payable to the Non – Executive Directors of the Company within the overall limits approved by the shareholders as per the provisions of the Companies Act.
- 3.2.2 Non – Executive Directors shall be entitled to sitting fees attending the meetings of the Board and the Committees thereof. The Non- Executive Directors shall also be entitled to profit related commission in addition to the sitting fees.

3.3. Remuneration to other employees

- 3.3.1. Employees shall be assigned grades according to their qualifications and work experience, competencies as well as their roles and responsibilities in the organization. Individual remuneration shall be determined within the appropriate grade and shall be based on various factors such as job profile skill sets, seniority, experience and prevailing remuneration levels for equivalent jobs.

PERFORMANCE EVALUATION OF BOARD, COMMITTEES AND DIRECTORS

Pursuant to provisions of Regulation 17(10) of the SEBI Listing Regulations and the provisions of the Act, an annual Board effectiveness evaluation was conducted for FY 2025-26 on 06.02.2026, involving the following:

- i. Evaluation of IDs, in their absence, by the entire Board was undertaken, based on their performance and fulfilment of the independence criteria prescribed under the Act and SEBI Listing Regulations; and
- ii. Evaluation of the Board of Directors, its Committees and individual Directors, including the role of the Board Chairman. An IDs’ meeting, in accordance with the provisions of Section 149(8) read with Schedule IV of the Act and Regulation 25(3) and 25(4) of the SEBI Listing Regulations, was convened on 06.02.2026, mainly to review the performance of Independent Directors and the Chairman & Whole-time director as also the Board as a whole.
- i) Board: Composition, responsibilities, stakeholder value and responsibility, Board development, diversity, governance, leadership, directions, strategic input, etc.

- ii) Executive Directors: Skill, knowledge, performance, compliances, ethical standards, risk mitigation, sustainability, strategy formulation and execution, financial planning & performance, managing human relations, appropriate succession plan, external relations including CSR, community involvement and image building, etc.
- iii) Independent Directors: Participation, managing relationship, ethics and integrity, Objectivity, bringing independent judgement, time devotion, protecting interest of minority shareholders, domain knowledge contribution, etc.
- iv) Chairman: Managing relationships, commitment, leadership effectiveness, promotion of training and development of directors etc.
- v) Committees: Terms of reference, participation of members, responsibility delegated, functions and duties, objectives alignment with company strategy, composition of committee, committee meetings and procedures, management relations.

Disclosures as prescribed under SEBI circular dated 10th May 2018 are given below:

Observations of Board evaluation carried out for the year	No observations.
Previous year's observations and actions taken	Since no observations were received, no actions were taken.
Proposed actions based on current year observations	Since no observations were received, no actions were taken.

C. MECHANISM FOR EVALUATION OF THE BOARD

Evaluation of all Board members is performed on an annual basis. The evaluation is performed by the Board/Nomination and Remuneration Committee and Independent Directors with specific focus on the performance and effective functioning of the Board and Individual Directors.

In line with Securities and Exchange Board of India Circular No. SEBI/ HO/ CFD/ CMD/ CIR/ P/ 2017/ 004, dated January 5, 2017 and the Companies Amendment Act, 2017 the Company adopted the recommended criteria by Securities and Exchange Board of India.

The Directors were given six Forms for evaluation of the following:

- (i) Evaluation of Board;
- (ii) Evaluation of Committees of the Board;
- (iii) Evaluation of Independent Directors;
- (iv) Evaluation of Chairperson;
- (v) Evaluation of Non-Executive and Non-Independent Directors; and
- (vi) Evaluation of Managing Director/Whole time Director.

The Directors were requested to give following ratings for each criteria:

1. Could do more to meet expectations;
2. Meets expectations; and
3. Exceeds expectations.

Based on the evaluation done by the Independent Directors, Chairman of the Independent Director meeting has compiled the data and made a report and informed the rankings of each Director in the Board Meeting and also informed that the performance of Directors is satisfactory and they are recommended for continuation as Directors of the Company.

F. PERFORMANCE EVALUATION CRITERIA FOR INDEPENDENT DIRECTORS:

The performance evaluation criteria for Independent Directors are already mentioned under the head "Board Evaluation" in Directors' Report.

3. STAKEHOLDERS RELATIONSHIP COMMITTEE:

Stakeholders Relationship Committee constituted in terms of Section 178(5) of Companies Act, 2013 read with Regulation 20 of SEBI (LODR) Regulations, 2015

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE: The Committee's role includes:

Terms of reference of the committee comprise of various matters provided under Regulation 20 of the Listing Regulations and section 178 of the Companies Act, 2013 which inter-alia include:

- i. Resolving the grievances of the security holders of the Company including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc;
- ii. Review of measures taken for effective exercise of voting rights by shareholders;
- iii. Review of adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar & Share Transfer Agent;
- iv. Review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company;
- v. Such other matter as may be specified by the Board from time to time.

B. COMPOSITION OF THE COMMITTEE, MEETINGS AND ATTENDANCE DURING THE YEAR

During the Financial Year April 2025 to March 2026, one (1) Stakeholders Relationship Committee Meeting was held on 06.02.2026.

Name	Category	Designation	Number of meetings during the year 2025-26	
			held	present
Mr. Y. Rama Mohan Reddy*	Chairman	Independent, Non-Executive	--	--
Mr. B. Suryaprakasa Rao	Member	Independent, Non-Executive	1	1
Dr. A.S.S.V. Srinivas*	Member	Independent, Non-Executive	--	--
Mr. Srinivasa Rao Koyyalamudi**	Member	Independent, Non-Executive	1	1
Mr. Johnson Selva Raj**	Chairman	Independent, Non-Executive	1	1

* Resigned w.e.f. 30.05.2025

**Appointed w.e.f 30.05.2025

C. DETAILS OF COMPLAINTS/REQUESTS RECEIVED, RESOLVED AND PENDING DURING THE YEAR 2025-26

INVESTOR COMPLAINTS	
Particulars	Year ended 31.03.2026
Pending at the beginning of the year	0
Received during the year	0
Disposed of during the year	0
Remaining unresolved at the end of the year	0

D. NAME AND DESIGNATION OF COMPLIANCE OFFICER

Mrs. Duggina Jyothsna Lakshmi was appointed as Company Secretary and Compliance Officer of the Company w.e.f. 01.05.2025. She subsequently resigned from the said position w.e.f. 10.06.2025. Mr. K. Krishnam Raju was appointed as Compliance officer of the Company w.e.f. 10.06.2025. Further, Mrs. M. Gita Usha Rani was appointed as Company Secretary and Compliance Officer of the Company w.e.f. 08.09.2025.

4. PARTICULARS OF SENIOR MANAGEMENT INCLUDING THE CHANGES THEREIN SINCE THE CLOSE OF THE PREVIOUS FINANCIAL YEAR:

Sl. no	Name of the Senior Management	Designation	Appointment/ Resignation	Date of appointment /Date of Resignation (if any)
1.	Mr. Nagavenkata Narendra Kumar Konagalla	CFO	Appointed	14.02.2020
2.	Mrs. Duggina Jyothsna Lakshmi	Company Secretary and Compliance Officer	Appointed	01.05.2025
3.	Mrs. Duggina Jyothsna Lakshmi	Company Secretary and Compliance Officer	Resigned	10.06.2025
4.	Mrs. M. Gita Usha Rani	Company Secretary and Compliance Officer	Appointed	08.09.2025

5. REMUNERATION OF DIRECTORS**a) PECUNIARY RELATIONSHIP OR TRANSACTIONS OF THE NON-EXECUTIVE DIRECTORS VIS-À-VIS THE LISTED COMPANY:**

None of the Non-Executive Directors have any pecuniary relationship or transaction with the company other than the Directors sitting fees and commission, if any.

b) WEB LINK FOR CRITERIA OF MAKING PAYMENTS TO NON-EXECUTIVE DIRECTORS:

The web-link for Familiarization Program for Independent Directors is <https://drhsl.com/wp-content/uploads/2026/04/Familiarization-Program-For-Independent-Directors-FY.2025-26.pdf>.

c) DETAILS OF REMUNERATION:

Name of the Director	Remuneration (in Rs.)	Sitting Fees (in Rs.)	Total (in Rs.)	No. of Shares Held as on date
Mr. K. Krishnam Raju	18,00,000	-	-	25,49,630(11.21%)
Mr. K.N.V Narendra Kumar	12,00,000	-	-	-
Mr. B. Surya prakasa Rao	-	35,000	35,000	---
*Mr. Y. Rama Mohan Reddy	--	15,000	15,000	--
*Dr. A.S.S.V. Srinivas	-	15,000	15,000	--
Mrs. Annapantula Vydehi	--	35,000	35,000	--
**Mr. Srinivasa Rao Koyyalamudi	--	20,000	20,000	--
**Mr. Johnson Selvaraj	--	20,000	20,000	---

* Resigned w.e.f. 30.05.2025

**Appointed w.e.f 30.05.2025

- c. Except for the remuneration details mentioned above, there are is no other pecuniary relationship or transactions of the non-executive directors vis-à-vis the listed entity in terms of salary, benefits, bonuses, stock options, pension, fixed component and performance linked incentives.

6. GENERAL BODY MEETINGS

a. LOCATION, DATE AND TIME OF LAST THREE AGMS AND SPECIAL RESOLUTIONS THERE AT AS UNDER:

Financial Year	Date	Type of Meeting	Time	Venue	Special Resolution Passed
2022-23	AGM 28.09.2023	AGM	11.00 am	Through video conference	Yes
2023-24	EGM 31.10.2023	AGM	11.00 am	Through video conference	No
2024-25	AGM 21.09.2024	EGM	11.00 am	Through video conference	Yes
2025-26	EGM 23.05.2025	AGM	11.00 am	Through video conference	Yes
2025-26	AGM 25.08.2025	EGM	11.00 am	Through video conference	Yes

B. PASSING OF RESOLUTIONS BY POSTAL BALLOT

There were no resolutions passed by the Company through Postal Ballot during the Financial Year 2025-26 and no special resolution is proposed to be conducted through postal ballot.

7. MEANS OF COMMUNICATION:

The Company promptly discloses information on material corporate developments and other events as required under the Listing Regulations. Such timely disclosures indicate the good corporate governance practices of the Company. For this purpose, it provides multiple channels of communications through dissemination of information on the online portal of the Stock Exchange, Annual Reports and by placing relevant information on its website.

- i. Publication of financial results: Quarterly, half-yearly and annual financial results of the Company are published in leading English and Telugu language newspaper, viz., all India editions of Financial Express and Nava Telangana in English and Telugu language, Hyderabad edition.

- ii. Website and News Releases: In compliance with Regulation 46 of the Listing Regulations, a separate dedicated section under 'Investors' i.e. 'Disclosure under Regulation 46 of SEBI (LODR) Regulations' on the Company's website gives information on various announcements made by the Company, Annual Reports, financial results along with the applicable policies of the Company.

The Company's official news releases and presentations made to the institutional investors and analysts are also available on the Company's website: Not Applicable

- iii. Stock Exchange: The Company has a Policy for determination of Materiality of Events/Information for the purpose of making disclosure to the Stock Exchanges. The Company makes timely disclosures of necessary information to BSE Limited (BSE), where shares of the Company are listed, in terms of the Listing Regulations and other applicable rules and regulations issued by the SEBI. The Policy for determination of Materiality of Events/Information is available on the Company's website at <https://drhlsl.com/wp-content/uploads/2022/12/9.Policy-on-disclosure-of-Material-Events.pdf>.
- v. Exclusive email ID for investors: The Company has a designated email id i.e. pcproductsindia@gmail.com exclusively for investor services, and the same is prominently displayed on the Company's website.
- vi. BSE Listing Centre: BSE Listing are web-based application designed by BSE, respectively, for corporates to make submissions. All periodical compliance filings, inter alia, shareholding pattern, corporate announcements, amongst others, are filed electronically in accordance with the Listing Regulations. Further, in compliance with the provisions of the Listing Regulations, all the disclosures made to the Stock Exchange are in a format that allows users to find relevant information easily through a searching tool.
- vii. MSEI Listing Centre: MSEI Listing are web-based application designed by MSEI, respectively, for corporates to make submissions. All periodical compliance filings, inter alia, shareholding pattern, corporate announcements, amongst others, are filed electronically in accordance with the Listing Regulations. Further, in compliance with the provisions of the Listing Regulations, all the disclosures made to the Stock Exchange are in a format that allows users to find relevant information easily through a searching tool.

8. GENERAL SHAREHOLDERS INFORMATION:

Company Registration Details	The Company is registered in the State of Telangana, India. The Corporate Identity Number (CIN) allotted to the Company by the Ministry of Corporate Affairs (MCA) is L85110TG1996PLC099198.
Date	10.08.2026
Time	11.00 a.m.
Venue of AGM	Through video conference
Financial Year	2025-26
Dividend payment date	Nil
Name and address of each stock exchange(s) at which the Company's securities are listed	BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai 400023 Metropolitan Stock Exchange of India limited 205(A), 2d Floor, Piramal Agastya Corporate Park, Kamani Junction, LBS Road, Kurla (West), Mumbai-400 070.
Confirmation of Payment of annual listing fees to stock exchanges	Paid to BSE Limited & Metropolitan Stock Exchange of India Limited, where the shares of the Company are listed
Stock Code	BSE: 539267 MSEI: SAMSRITA

Suspension of Trading	All the Equity Shares of the Company are traded on BSE and MSEI.
Registrars to an issue and share transfer agents	Venture Capital and Corporate Investments Private Limited Address: "AURUM", 4th & 5th Floors, Plot no. 57, Jayabheri Enclave Phase II, Gachibowli, Hyderabad-500032, Telangana Ph No. 040-23818475 / 040-35164940 Email: info@vccipl.com Website: https://www.vccipl.com/
Tentative Schedule for considering Financial Results:	
For the Quarter ending June,2026	July/August, 2026
For the Quarter ending September, 2026	October/ November, 2026
For the Quarter ending December,2026	January/ February, 2027
For the Quarter/year ending March, 2027	April/ May, 2027
commodity price risk or foreign exchange risk and hedging activities	NIL Charges for Monitoring Foreign Investment Limit
ISIN Number for NSDL & CDSL	INE579N01018
Branch Offices /Plant Locations	NA
Address for correspondence:	6-3-354/13/B2, Flat. No. B2, Suryateja Apartments Hindi Nagar, Punjagutta Hyderabad-500082 Telangana. Website: www.drhlsl.com
Investor Correspondence / Query on Annual Report, etc.	Mrs. M. Gita Usha Rani Company Secretary and Compliance Officer 6-3-354/13/B2, Flat. No. B2, Suryateja Apartments Hindi Nagar, Punjagutta Hyderabad-500082 Telangana. Ph. 9490424639 Website: www.drhlsl.com

SHARE TRANSFER SYSTEM:

As mandated by SEBI, securities of the Company can be transferred/ traded only in dematerialised form. Shareholders holding shares in physical form are advised to avail the facility of dematerialisation.

DISTRIBUTION OF SHAREHOLDING AS ON 31.03.2026

Category (Amount)	No. of Shareholders	% of Total	No. of Shares	% to Total
Upto - 5000	2192	87.37	136663	0.6
5001 - 10000	84	3.35	69749	0.31
10001 - 20000	56	2.23	82104	0.36
20001 - 30000	16	0.64	40952	0.18
30001 - 40000	14	0.56	49345	0.22
40001 - 50000	14	0.56	67821	0.3
50001 - 100000	27	1.08	208200	0.92
100001 and above	106	4.22	22094876	97.12
TOTAL	2509	100.00	22749710	100

DEMATERIALISATION & LIQUIDITY OF SHARES:

Trading in Company's shares is permitted only in dematerialized form for all investors. The ISIN allotted to the Company's scrip is INE579N01018. Investors are therefore advised to open a demat account with a Depository participant of their choice to trade in dematerialized form.

Particulars	No. of Shares	% Share Capital
NSDL	1,07,46,264	47.23
CDSL	1,18,71,346	52.18
Physical	1,32,100	0.58
TOTAL	2,27,49,710	100.00

OUTSTANDING GLOBAL DEPOSITORY RECEIPTS OR AMERICAN DEPOSITORY RECEIPTS OR WARRANTS OR ANY CONVERTIBLE INSTRUMENTS, CONVERSION DATE AND LIKELY IMPACT ON EQUITY:

The Company has not issued these types of securities.

LIST OF ALL CREDIT RATINGS OBTAINED BY THE ENTITY ALONG WITH ANY REVISIONS THERETO DURING THE RELEVANT FINANCIAL YEAR, FOR ALL DEBT INSTRUMENTS OF SUCH ENTITY OR ANY FIXED DEPOSIT PROGRAMME OR ANY SCHEME OR PROPOSAL OF THE LISTED ENTITY INVOLVING MOBILIZATION OF FUNDS, WHETHER IN INDIA OR ABROAD:

The Company has not issued any debt instruments and did not have any fixed deposit programme or any scheme or proposal involving mobilization of funds in India or abroad during the financial year ended 31st March 2026.

9. OTHER DISCLOSURES**A. MATERIALLY SIGNIFICANT RELATED PARTY TRANSACTIONS:**

During the year under review, the Company had not entered in to any materially significant transaction with any related party.

All the related party transactions during the year are in the ordinary course of business and on arm's length basis.

The policy on related party transactions is available in the Company's website <https://drhlsl.com/investor/corporate-governance/>

B. DETAILS OF NON-COMPLIANCE BY THE LISTED ENTITY, PENALTIES, STRICTURES IMPOSED ON THE LISTED ENTITY BY STOCK EXCHANGE(S) OR THE BOARD OR ANY STATUTORY AUTHORITY, ON ANY MATTER RELATED TO CAPITAL MARKETS, DURING THE LAST THREE YEARS:

Sl. No	Exchange	FY	Reg.no	Details of Violation	Penalty Details	Complied/not
1.	BSE and MSEI	2024-25	Reg.29	Delay in furnishing prior intimation on of the Board meeting for the quarter ended 31.12.2024	The Company has Paid Fine of Rs/- 10,800 after deducting TDS of Rs/- 1000 on 20.02.2025	Complied
2.	MSEI	2022-23	Reg.33	It was observed that company had filed the financial results in XBRL Mode within the due date but however due to some technical error the same could not be viewed by the Exchange, the company Submitted the acknowledgement for the submission of financial Results.	MSEI Levied Penalty of 1,77,000 for the said non-compliance, the Company has paid the penalty and the same has been waived off by MSEI	Complied

C. VIGIL MECHANISM/ WHISTLE BLOWER POLICY:

The Company has adopted a Whistle Blower Policy and has established the necessary vigil mechanism as defined in Regulation 22 of SEBI (LODR) Regulations 2015 and in terms of Section 177 of the Companies Act, 2013.

With a view to adopt the highest ethical standards in the course of business, the Company has a whistle blower policy in place for reporting the instances of conduct which are not in conformity with the policy. Directors, employees, vendors or any person having dealings with the Company may report non-compliance to the Chairman of the Audit Committee, who reviews the report. Confidentiality is maintained of such reporting and it is ensured that the whistle blowers are not subjected to any discrimination. No person has been denied access to the Chairman of the Audit Committee.

D. COMPLIANCE WITH THE MANDATORY REQUIREMENTS AND ADOPTION OF THE NON-MANDATORY REQUIREMENTS OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

The Company has complied with the mandatory requirements of SEBI (LODR) Regulations, 2015 and is in the process of implementation of non-mandatory requirements.

(E) WEB LINK WHERE POLICY FOR DETERMINING 'MATERIAL' SUBSIDIARIES IS DISCLOSED;

The Company does not have any subsidiary as defined under Listing Regulations.

(F) WEB LINK WHERE POLICY ON DEALING WITH RELATED PARTY TRANSACTIONS;

In line with the requirements of the Companies Act, 2013 and Listing Regulations, your Company has formulated a Policy on Related Party Transactions which is also available on Company's Website <https://drhlsl.com/wp-content/uploads/2024/09/Related-Party-Transactions-Policy.pdf>. The Policy intends to ensure that proper reporting, approval and disclosure processes are in place for all transactions between the Company and Related Parties.

All Related Party Transactions are placed before the Audit Committee for review and approval. Prior omnibus approval is obtained for Related Party Transactions on yearly basis for transactions which are of repetitive nature and / or entered in the Ordinary Course of Business and are at Arm's Length. All Related Party Transactions are subjected to independent review by the statutory auditor to establish compliance with the requirements of Related Party Transactions under the Companies Act, 2013 and Listing Regulations.

All Related Party Transactions entered during the year were in Ordinary Course of the Business and on Arm's Length basis.

Accordingly, the disclosure of Related Party Transactions as required under Section 134(3) (h) of the Companies Act, 2013 in Form AOC-2 annexed as **Annexure - 4**.

(G) DISCLOSURE OF COMMODITY PRICE RISKS AND COMMODITY HEDGING ACTIVITIES:

The company does not have any significant exposure to commodity price risk and hedging activities

(H) DETAILS OF UTILIZATION OF FUNDS RAISED THROUGH PREFERENTIAL ALLOTMENT OR QUALIFIED INSTITUTIONS PLACEMENT.

The Company had originally proposed to issue up to 38,40,000 Equity Shares of face value ₹10/- each on a preferential basis. However, the actual allotment was made for 33,91,000 Equity Shares of face value ₹10/- each. Details of Amount allocated and Amount utilized is provided below:

(Amount in Lakhs.)

S.No.	Objects of the Issue	Amount Allocated based on Original Issue Size (38,40,000 Equity Shares of Rs.10/- Each)	Amount Allocated based on Actual Allotment (33,91,000 Equity Shares of Rs.10/- Each)	Amount Utilized (₹) as on 31.03.2026
1.	Working Capital requirement	59.00	52.10	52.10
2.	Investment into New Projects, Opportunities or Ventures	150.00	132.46	2.00
3.	Repayment of Unsecured Loans (in part) to Promoter Director	100.00	88.31	88.31
4.	General Corporate Purposes	75.00	66.23	34.32
	Total	384.00	339.10	176.73

(I) CERTIFICATE FROM PRACTICING COMPANY SECRETARY

The Company has obtained certificate from M/s. Manoj Parakh, Practicing Company Secretaries that none of the Directors on the Board of the Company are debarred or disqualified from being appointed or continuing as Directors of Companies by the Board/Ministry of Corporate Affairs or any such authority.

(J) RECOMMENDATIONS OF COMMITTEES

The Board has accepted and acted upon all the recommendations by the Audit & Nomination and Remuneration Committees.

(K) TOTAL FEES FOR ALL SERVICES PAID BY THE COMPANY, ON A CONSOLIDATED BASIS, TO THE STATUTORY AUDITOR.

The fees paid by the Company to its statutory Auditors (on a consolidated basis) is Rs. 9.50 Lakhs per annum.

(L) DISCLOSURE IN RELATION TO THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013.

The following is the summary of sexual harassment complaints received and disposed during the calendar year.

- No. of complaints received during the financial year: Nil
- No. of complaints disposed off during the financial year: Nil
- No. of complaints pending at the end of the financial year: Nil

(M) DISCLOSURE BY LISTED ENTITY AND ITS SUBSIDIARIES OF 'LOANS AND ADVANCES IN THE NATURE OF LOANS TO FIRMS/COMPANIES IN WHICH DIRECTORS ARE INTERESTED BY NAME AND AMOUNT

During the year, the listed company has not advanced any loan to firm/ companies in which directors are interested:

(N) DETAILS OF MATERIAL SUBSIDIARIES OF THE LISTED ENTITY; INCLUDING THE DATE AND PLACE OF INCORPORATION AND THE NAME AND DATE OF APPOINTMENT OF THE STATUTORY AUDITORS OF SUCH SUBSIDIARIES

The company does not have any subsidiaries.

10. NON-COMPLIANCE OF ANY REQUIREMENT OF CORPORATE GOVERNANCE REPORT.

During the year, the company has complied with the requirement of Corporate Governance Report of sub-paras (2) to (10) of Schedule-V of the Securities Exchange Board of India (LODR) Regulations, 2015.

11. ADOPTION OF DISCRETIONARY REQUIREMENTS AS SPECIFIED IN PART E OF SCHEDULE II of SEBI (LODR) REGULATIONS, 2015.

The company has adopted discretionary requirements to the extent of Internal Auditors reporting to the Audit Committee.

12. DISCLOSURE OF COMPLIANCE WITH CORPORATE GOVERNANCE REQUIREMENTS SPECIFIED IN REGULATIONS 17 TO 27 AND CLAUSES (b) TO (i) OF SUB-REGULATION (2) OF REGULATION 46 ARE AS FOLLOWS:

REGULATION	PARTICULARS	COMPLIANCE STATUS
17	Board of Directors	Yes
18	Audit Committee	Yes
19	Nomination and Remuneration Committee	Yes
20	Stakeholders Relationship Committee	Yes
21	Risk Management Committee	NA
22	Whistle Blower Mechanism/ Vigil Mechanism	Yes
23	Related Party Transactions	Yes
24	Corporate Governance requirements with respect to subsidiary of Listed company	NA
25	Obligations with respect to Independent Directors	Yes
26	Obligations with respect to Directors and Senior Management	Yes
27	Other Corporate Governance Requirements	Yes
46 (2)(b) to (i)	Website	Yes

13. a) CODE OF CONDUCT

The Company has formulated and implemented a Code of Conduct for Board Members and Senior Management of the Company. Requisite annual affirmations of compliance with the respective Codes have been made by the Directors and Senior Management of the Company.

b) DECLARATION ON CODE OF CONDUCT FOR THE YEAR 2025-26.

This is to confirm that the Board has laid down a code of conduct for all Board members and senior management personnel of the Company. The code of Conduct has also been posted on the website of the Company. It is further confirmed that all Directors and senior management personnel of the Company have affirmed compliance with the Code of Conduct of the Company for the Financial Year ended on March 31, 2026 as envisaged in Regulation 26(3) of the SEBI (Listing obligations and disclosure requirements) Regulations, 2015.

14. CEO/ CFO Certification

The Whole-time Director and CEO/ CFO certification of the financial statements as specified in Regulation 17(8) read with Part B of Schedule II of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the Financial Year 2025-26 is provided elsewhere in this Annual Report.

15. DISCLOSURE OF CERTAIN TYPES OF AGREEMENTS BINDING LISTED ENTITIES: NIL**16. DISCLOSURE OF ACCOUNTING TREATMENT:**

The Company has complied with the appropriate accounting policies and has ensured that they have been applied consistently. There have been no deviations from the treatment prescribed in the Accounting Standards notified under Section 133 of the Companies Act, 2013.

**For and on behalf of the Board of
Samsrita Labs Limited**

Sd/-

**Krishnam Raju Kalidindi
Chairman and Whole-Time Director
DIN: 00874650**

Sd/-

**K.N.V. Narendra Kumar
Whole-time Director & CFO
DIN: 09223904**

**Place: Hyderabad
Date: 04.07.2026**

CERTIFICATE ON CORPORATE GOVERNANCE**TO THE MEMBERS OF****SAMSRITA LABS LIMITED**

We have examined the compliance of the conditions of Corporate Governance by Samsrita Labs Limited ('the Company') for the year ended on March 31, 2026, as stipulated under Regulations 17 to 27, clauses (b) to (i) of sub-regulation (2) of Regulation 46 and para-C, D & E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations').

The compliance of the conditions of Corporate Governance is the responsibility of the Management. Our examination was limited to the review of procedures and implementation thereof, as adopted by the Company for ensuring compliance with conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, and the representations made by the Directors and the management and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the SEBI Listing Regulations for the year ended on March 31, 2026.

We further state that such compliance is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

For Manoj Parakh & Associates

Sd/-

Manoj Parakh

Proprietor

M No. F8572, CP No. 8957

UDIN: F008572H0007478383

Peer Review Cer. No.: 3439/2023

Place: Vishakhapatnam

Date: 04.07.2026

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

**To,
The Members of
Samsrita Labs Limited
Hyderabad**

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Samsrita Labs Limited having CIN L85110TG1996PLC099198 and having registered office at 6-3-354/13/B2, Flat. No. B2, Suryateja Apartments Hindi Nagar, Punjagutta Hyderabad-500082, Telangana (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sr. No.	Name of Director	DIN	Date of Appointment in Company
1.	Mr. Krishnam Raju Kalidindi	00874650	27/12/2016
2.	Mr. A.S.S.V. Srinivas*	06975221	02/07/2021
3.	Mr. Suryaprakasa Rao Bommiseti	08089189	22/03/2019
4.	Mr. Y. Ramamohan Reddy*	08517059	29/06/2021
5.	Ms. Annapantula Vydehi	06489491	02/09/2023
6.	Mr. K.N.V. Narendra Kumar	09223904	02/07/2021
7.	Mr. Srinivasa Rao Koyyalamudi**	10593765	30/05/2025
8.	Mr. Johnson Selva Raj **	10637235	30/05/2025
9.	Mr. Ravi Kanth Naga Pattabhi Chopperla***	06812649	04/07/2026
10.	Mr. Satyanarayana Murthy Varanasi***	11121911	04/07/2026

*Resigned w.e.f. 30.05.2025

**Appointed w.e.f. 30.05.2025

***Appointed w.e.f. 04.07.2026

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Manoj Parakh & Associates

Sd/-

Manoj Parakh

Proprietor

M No. F8572, CP No. 8957

UDIN: F008572H000747805

Peer Review Cer. No.: 3439/2023

Place: Vishakhapatnam

Date: 04.07.2026

Annexure - 8**Declaration on Code of Conduct as required by Schedule V of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

I, Krishnam Raju Kalidindi, Whole-time Director of the Company hereby declare that all the members of Board of Directors and Senior Management Personnel have affirmed compliance with Code of Conduct, as applicable to them, in respect of the financial year 2025-26.

**For and on behalf of the Board of
Samsrita Labs Limited**

**Place: Hyderabad
Date: 04.07.2026**

**Sd/-
Krishnam Raju Kalidindi
Chairman and Whole-Time Director
DIN: 00874650**

Annexure - 9**WHOLE-TIME DIRECTOR AND CFO CERTIFICATION IN RESPECT OF FINANCIAL STATEMENTS AND CASH FLOW STATEMENT**

Pursuant to Regulation 17 (8) of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015
For the Financial Year ended 31st March, 2026

We have reviewed the Financial Statements and the Cash Flow Statement for the year ended 31st March 2026 and we hereby certify and confirm to the best of our knowledge and belief the following:

- a. The Financial Statements and Cash Flow statement do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
- b. The Financial Statements and the Cash Flow Statement together present a true and fair view of the affairs of the Company and are in compliance with existing accounting standards, applicable laws and regulations.
- c. There are no transactions entered in to by the Company during the year ended 31st March 2026 which are fraudulent, illegal or violative of Company's Code of Conduct.
- d. We accept responsibility for establishing and maintaining internal controls for Financial Reporting and we have evaluated the effectiveness of these internal control systems of the Company pertaining to financial reporting. Deficiencies noted, if any, are discussed with the Auditors and Audit Committee, as appropriate, and suitable actions are taken to rectify the same.
- e. There have been no significant changes in the above-mentioned internal controls over financial reporting during the relevant period.
- f. That there have been no significant changes in the accounting policies during the relevant period.
- g. We have not noticed any significant fraud particularly those involving the, management or an employee having a significant role in the Company's internal control system over Financial Reporting.

**For and on behalf of the Board of
Samsrita Labs Limited**

**Place: Hyderabad
Date: 29.05.2026**

**Sd/-
Krishnam Raju Kalidindi
Chairman and Whole-Time Director
(DIN: 00874650)**

**Sd/-
K.N.V Narendra Kumar
Whole-Time Director & CFO
(DIN: 09223904)**

INDEPENDENT AUDITOR'S REPORT**To the Members of SAMS RITA LABS LIMITED****Report on the Audit of the Standalone Financial Statements****Opinion**

We have audited the standalone financial statements of SAMS RITA LABS LIMITED ("the Company"), which comprise the balance sheet as at March 31, 2026, and the statement of Profit and Loss, statement of changes in equity and statement of Cash Flows for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015 as amended and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 standalone financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter**We draw attention to :**

- 1) Note No. 3 to the financial statements relating to the acquisition of an intangible asset during the year and the write-off of the existing intangible asset on account of technological obsolescence.
- 2) Note No. 5 to the financial statements relating to the security deposit balance, which has been fully settled during the year towards the acquisition of a new patent.
- 3) Note No. 7 to the financial statements relating to trade receivables, wherein the substantial reduction from the previous year is primarily attributable to write-off of bad debts during the year.

Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no matters qualifying as key audit matters.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the Director's report but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. 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 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 standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the standalone financial 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 these standalone financial statements.

We give in "Annexure A" a detailed description of Auditor's responsibilities for Audit of the Standalone Financial Statements.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, based on our audit, we report, to the extent applicable that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The Balance Sheet, the Statement of Profit and Loss, the Statement of Changes in Equity, and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account;
- (d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure C".

- (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - iii. There were no amounts that were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv.
 - a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - b) The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. No Interim dividend has been declared by the company during the year or the previous year so the provisions of section 123 of the Companies Act, 2013 are not applicable to the company.
- vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is applicable for the financial year ended March 31, 2026. The company has maintained an audit trail.

For MGR & Co
Chartered Accountants
ICAI Firm Registration No. 012787S

Sd/-
M. G. Rao
Partner
Membership No. 029893
UDIN: 26029893UEBWDD3001

Place: Hyderabad
Date: 29.05.2026

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT ON EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF SAMS RITA LABS LIMITED**Auditor's Responsibilities for the Audit of the Financial 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 financial 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 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 management'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 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 statements 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 standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements 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 standalone financial 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For MGR & Co
Chartered Accountants
ICAI Firm Registration No. 012787S

Sd/-
M. G. Rao
Partner
Membership No. 029893
UDIN: 26029893UEBWDD3001

Place: Hyderabad
Date: 29.05.2026

ANNEXURE B TO INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF SAMS RITA LABS LIMITED FOR THE YEAR ENDED MARCH 31, 2026

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditors' Report]

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that

- i. In respect of the Company's Property, Plant and Equipment:
 - (a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets (Property, Plant and Equipment) and relevant details right of use of assets.
The Company has maintained proper records showing full particulars of intangible assets.
 - (b) Fixed assets (Property, Plant and Equipment) have been physically verified by the management during the year and no material discrepancies were identified on such verification.
 - (c) According to the information and explanations given to us, there are no immovable properties, and accordingly, the requirements under paragraph 3(i)(c) of the Order are not applicable to the Company.
 - (d) The Company has not revalued any of its property, plant and equipment (including right of use assets) and intangible assets during the year.
 - (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026, for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- ii. According to the information and explanations given to us, there are no Inventories, and accordingly, the requirements under paragraph 3(ii) of the Order are not applicable to the Company.
- iii. The Company has not made any investments in, provided a guarantee, and granted unsecured loans to companies during the year, and accordingly the requirements under paragraphs 3(iii) (a), (b), (c) of the Order not applicable to the company.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days as on the balance sheet date.
- (e) No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.
- iv. In our opinion and according to the information and explanations are given to us, the Company has not either directly or indirectly, granted any loan to any of its directors or to any other person in whom the director is interested, in accordance with the provisions of section 185 of the Act and the Company has not made investments through more than two layers of investment companies in accordance with the provisions of section 186 of the Act. Accordingly, provisions stated in paragraph 3(iv) of the Order are not applicable to the Company.
- v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed there under. Accordingly, provisions stated in paragraph 3(v) of the Order are not applicable to the Company.
- vi. The provisions of sub-section (1) of section 148 of the Act are not applicable to the Company as the Central Government of India has not specified the maintenance of cost records for any of the products of the Company. Accordingly, the provisions stated in paragraph 3 (vi) of the Order are not applicable to the Company.
- vii. According to the information and explanations given to us, in respect of statutory dues:
 - (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, undisputed statutory dues including provident fund, employees' state insurance, income-tax, goods and service tax, cess and other statutory dues have been regularly deposited with the appropriate authorities and there have been no delays.

- (b) According to the information and explanations are given to us, there are no undisputed dues in respect of provident fund, employees' state insurance, income tax, goods and service tax, cess, and other statutory dues which were outstanding, at the year-end, for a period of more than six months from the date they became payable.
- (c) According to the information and explanation given to us and the records of the Company examined by us, there are no dues of income tax, goods and service tax, customs duty, cess, and any other statutory dues which have not been deposited on account of any dispute.
- viii. There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.
- ix. The Company does not have any loans or borrowings from any financial institution, banks, government, or debenture holders during the year. Accordingly, the provision stated in paragraph 3(ix)(a) of the Order is not applicable to the Company.
- b) The Company has not been declared a wilful defaulter by any bank or financial institution or government or any government authority.
- c) The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.
- d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
- e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
- f) The Company has not raised any loans during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.
- x. a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, the provisions stated in paragraph 3 (x)(a) of the Order are not applicable to the Company.
- b) During the year, the Company has made preferential allotment of equity shares aggregating to ₹ 7,94,10,040.00 . The requirements of Section 42 and Section 62 of the Companies Act, 2013 have been complied with. The proceeds from such allotment have been utilised for the purposes for which they were raised.

The preferential allotment was made for consideration comprising:

- Cash consideration: ₹3,39,10,000
 - Share swap consideration (non-cash): ₹4,55,00,040 (being shares issued in exchange of shares of Qrops Advisory services pvt ltd)
- xi. During the course of our audit, examination of the books and records of the Company, was carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us.
- a) To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- b) To the best of our knowledge, no report under subsection (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
- c) As represented to us by the management, there were no whistleblower complaints received by the company during the year.
- xii. The Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) of the Order are not applicable to the Company.
- xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

- xiv. a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
- b) We have considered, the internal audit reports issued to the Company during the year and covering the period up to March 2026.
- xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, provisions stated in paragraph 3(xv) of the Order are not applicable to the Company.
- xvi. In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in paragraph clause 3 (xvi)(a), (b) and (c) of the Order are not applicable to the Company.
- d) The Group does not have any core investment company as part of the group and accordingly reporting under clause (xvi)(d) of the Order is not applicable.
- xvii. The Company has incurred cash losses during the financial year covered by our audit and the immediately preceding financial year. The cash losses incurred amount to INR 868.6 lakhs and INR 25.95 lakhs respectively.
- xviii. There has been no resignation of the statutory auditors of the Company during the year.
- xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx. According to the provisions of Companies Act, 2013 provisions of Corporate Social Responsibility (CSR) are not applicable to the company. Accordingly, reporting under clause (xx) (a) and (b) of the order is not applicable for the year.

For MGR & Co
Chartered Accountants
ICAI Firm Registration No. 012787S

Sd/-
M. G. Rao
Partner
Membership No. 029893
UDIN: 26029893UEBWDD3001

Place: Hyderabad
Date: 29.05.2026

ANNEXURE C**TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF SAMS RITA LABS LIMITED**

[Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditors' Report]

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to standalone financial statements of SAMS RITA LABS LIMITED ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control with reference to standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI) (the "Guidance Note"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013 .

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether internal financial controls with reference to standalone financial statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the internal financial controls with reference to standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone financial statements included obtaining an understanding of internal financial controls with reference to standalone financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to standalone financial statements.

Meaning of Internal Financial Controls with Reference to Standalone Financial Statements

A Company's internal financial control with reference to standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control with reference to standalone financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the standalone financial statements.

Inherent Limitations of Internal Financial Controls with Reference to Standalone Financial Statements

Because of the inherent limitations of internal financial controls with reference to standalone financial statements, including the possibility of collusion or improper management override of controls,

material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to standalone financial statements to future periods are subject to the risk that the internal financial control with reference to standalone financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, internal financial controls with reference to standalone financial statements and such internal financial controls with reference to standalone financial statements were operating effectively as at March 31, 2026, based on the internal control with reference to standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For MGR & Co
Chartered Accountants
ICAI Firm Registration No. 012787S

Sd/-
M. G. Rao
Partner
Membership No. 029893
UDIN: 26029893UEBWDD3001

Place: Hyderabad
Date: 29.05.2026

BALANCE SHEET AS AT 31st MARCH 2026

(Amount in '000)

	PARTICULARS	Note No.	As on March 31, 2026	As on March 31, 2025
I	ASSETS:			
(1)	Non-current assets			
	(a) Property, Plant and Equipment	2	36.15	49.67
	(b) Capital work-in-progress			
	(c) Goodwill			
	(d) Other Intangible Assets			
	(e) Intangible Assets under development	3	20,000.00	32,595.37
	(f) Financial assets			
	(i) Investments	4	94,206.10	48,706.06
	(ii) Other Financial Assets	5	-	20,000.00
(2)	Current assets			
	(a) Inventories	6	-	-
	(b) Financial assets			
	(i) Investments			
	(i) Trade receivables	7	196.03	20,899.09
	(ii) Cash and cash equivalents	8	16,287.91	24.21
	(iii) Loans and advances			
	(iv) Other financial assets			
	(c) Other current assets	9	8,965.15	34,518.08
	TOTAL ASSETS		1,39,691.34	1,56,792.49
II	EQUITY AND LIABILITIES:			
	Equity			
	(a) Equity Share Capital	10	2,27,497.10	1,48,087.06
	(b) Other Equity			
	(i) Reserves and Surplus	11	-1,14,109.33	-27,249.75
(1)	Liabilities			
	Non Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings			
(2)	(ii) Provisions	12	923.94	1,122.61
	Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	13	16,620.00	24,268.00
	(ii) Trade payables	14	178.21	347.51
	(iii) Other financial liabilities			
	(b) Other current liabilities	15	8,581.41	10,217.07
	(c) Provisions			
	TOTAL EQUITY AND LIABILITIES		1,39,691.34	1,56,792.49
	Significant accounting policies and notes to accounts			

For MGR & Co
Chartered Accountants
Firm Registration No: 012787S

Sd/-
(M G Rao)
Partner
Membership No. 029893
UDIN:26029893UEBWDD3001

Place: Hyderabad
Date: 29/05/2026

For and on behalf of the Board
For SAMSrita LABS LIMITED

Sd/-
(K. Krishnam Raju)
Whole-time Director & Chairman
DIN: 00874650

Sd/-
(K.N.V. Narendra Kumar)
Whole-time Director & CFO
DIN: 09223904

Sd/-
M.Gita Usha Rani
Company Secretary & Compliance Officer
Membership No.A65602

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH 2026

(Amount in '000)

S.No.	PARTICULARS	Note No.	Year Ended March 31, 2026	Year Ended March 31, 2025
I	Revenue from operations	16	181.34	-
II	Other Income	17	314.68	-
III	Total Income (I+II)		496.01	-
IV	Expenses:			
	Purchase of Stock in Trade	18	164.85	-
	Employee Benefits Expenses	19	3,911.23	1,314
	Depreciation and amortization expenses	2	13.52	14
	Other expenses	20	83,265.98	1,267.21
	Total Expenses		87,355.58	2,595
	Profit before tax (III-IV)		-86,859.57	(2,595)
V	Tax Expenses			
VI	- Current tax		-	-
	- Deferred tax		-	-
	Profit for the period (V-VI)		-86,859.57	(2,595)
VII	Other Comprehensive Income (OCI)			
VIII	i) Items that will not be reclassified to profit & loss		-	-
	Other comprehensive income for the year (net of tax)		-	-
IX	Total Comprehensive Income (VII+VIII)		-86,859.57	(2,595)
X	Earnings per equity share: (Equity shares of par value of Rs.10/- each)			
	- Basic	24	-4.25	-0.18
	- Diluted	24	-4.25	-0.18
	Significant accounting policies and notes to accounts	1 to 32		

For MGR & Co
Chartered Accountants
Firm Registration No: 012787S

Sd/-
(M G Rao)
Partner
Membership No. 029893
UDIN:26029893UEBWDD3001

Place: Hyderabad
Date: 29/05/2026

For and on behalf of the Board
For SAMSrita LABS LIMITED

Sd/-
(K. Krishnam Raju)
Whole-time Director & Chairman
DIN: 00874650

Sd/-
(K.N.V. Narendra Kumar)
Whole-time Director & CFO
DIN: 09223904

Sd/-
M.Gita Usha Rani
Company Secretary & Compliance Officer
Membership No.A65602

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2026

(Amount in '000)

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	(86,859.57)	(2,594.80)
Adjustment for:		
Depreciation and Amortisation	13.52	13.52
Interest Expenses	-	-
Interest Earned	-	-
Cash Flows from Operations before changes in assets and liabilities	-86,846.05	(2,581.28)
Movements in Working Capital::		
(Increase)/ Decrease in trade receivables	20,703.06	15.34
(Increase)/ Decrease in Short Term Loans and Advances		
(Increase)/ Decrease in other Current Assets	25,552.93	(472.03)
(Increase)/ Decrease in other financial Assets		
(Increase)/ Decrease in Inventories		
Increase /(Decrease) in Trade Payables	(169.30)	(29.45)
Increase/ (Decrease) in Other current liabilities	(1,635.65)	697.50
Increase/ (Decrease) in Current Provisions	(198.67)	-
		-
Change in Working Capital	44,252.37	211.36
Changes in non current assets and liabilities		
Decrease/(Increase) in other financials Assets		
(Decrease)/Increase in Long Term Borrowings		
(Decrease)/Increase in Long Term Provisions		115.43
Changes in non current assets and liabilities	-	115.43
Cash Generated From Operations	(42,593.68)	(2,254.49)
Less: Taxes paid		-
Net Cash from operating activities(A)	(42,593.68)	(2,254)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increases) / Decrease in Fixed assets and Capital Work In progress		
Bank Balances not considered as Cash and Cash equivalents		-
Investment in equity Shares		-
Purchase of intangible assets		
Proceeds from sales of intangible assets under development	32,595.37	
Balance of Unclaimed Dividend		
Net cash used in Investing activities (B)	32,595.37	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	33,910	
Increase / (Decrease) in Borrowings	(7,648.00)	2,236.00
Interest paid		-
Net cash Flow from Financing Activities (C)	26,262.00	2,236.00
D. Effect of exchange differences on translation of foreign currency cash and cash equivalents		
	-	-
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	16,263.69	-18.49
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	24.21	42.70
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	16,287.91	24.21

For MGR & Co
Chartered Accountants
Firm Registration No: 012787S

Sd/-
(M G Rao)
Partner
Membership No. 029893
UDIN:26029893UEBWDD3001

Place: Hyderabad
Date: 29/05/2026

For and on behalf of the Board
For SAMSrita LABS LIMITED

Sd/-
(K. Krishnam Raju)
Whole-time Director & Chairman
DIN: 00874650

Sd/-
(K.N.V. Narendra Kumar)
Whole-time Director & CFO
DIN: 09223904

Sd/-
M.Gita Usha Rani
Company Secretary & Compliance Officer
Membership No.A65602

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st MARCH, 2026

a. Equity share capital

(Amount in '000)	
Particular	Amount
Balance as at the 31 March 2024	1,48,087
Changes in equity share capital during 2024-25	-
Balance as at the 31 March 2025	1,48,087
Changes in equity share capital during 2025-26	79,410
Balance as at the 31 March 2026	2,27,497

b. Other equity

Particular	Share Warrants	Reserves and surplus		Items of Other comprehensive income (OCI)	Total
		Securities Premium Reserve	Retained earnings	Others	
Balance at 31 March 2023	-	45,500.00	-69,312.74	1,656.78	(22,156)
Profit or loss	-	-	-2,498.99	-	(7,057)
Other comprehensive income(net of tax)	-	-	-	-	-
Total Income	-	-	-2,498.99	-	(7,057)
Transactions with owners in their capacity as owners	-	-	-	-	-
Balance at 31 March 2024	-	45,500.00	-71,811.73	1,656.78	-24,654.94
Profit or loss	-	-	(2,595)	-	(2,595)
Other comprehensive income(net of tax)	-	-	-	-	-
Total Income	-	-	(2,595)	-	(2,595)
Transactions with owners in their capacity as owners	-	-	-	-	-
Balance at 31 March 2025	-	45,500.00	(74,407)	1,656.78	-72,749.74
Profit or loss	-	-	(86,860)	-	(86,860)
Other comprehensive income(net of tax)	-	-	-	-	-
Total Income	-	-	(86,860)	-	(86,860)
Transactions with owners in their capacity as owners	-	-	-	-	-
Balance at 31 March 2026	-	45,500.00	(1,61,266)	1,656.78	-1,14,109.31

For MGR & Co
Chartered Accountants
Firm Registration No: 012787S

Sd/-
(M G Rao)
Partner
Membership No. 029893
UDIN:26029893UEBWDD3001

Place: Hyderabad
Date: 29/05/2026

For and on behalf of the Board
For SAMS RITA LABS LIMITED

Sd/-
(K. Krishnam Raju)
Whole-time Director & Chairman
DIN: 00874650

Sd/-
(K.N.V. Narendra Kumar)
Whole-time Director & CFO
DIN: 09223904

Sd/-
M.Gita Usha Rani
Company Secretary & Compliance Officer
Membership No.A65602

1. Significant Accounting Policies & Notes annexed to and forming part of the Financial Statements**1.1. Basis for preparation of financial statements:****a) Compliance with Indian Accounting Standards (Ind AS)**

The financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under section 133 of the Companies Act, 2013.

The same accounting policies have been applied for all the periods presented except when the company has made use of certain exceptions.

The financial statements have been prepared on the historical cost basis except for certain instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the schedule III of the Act. The Company has determined its operating cycle as twelve months for the purpose of current-noncurrent classification of assets and liabilities.

The financial statements are presented in Indian Rupees which is also its functional currency. All amounts have been rounded – off to the nearest thousands, unless otherwise indicated.

b) Use of estimates and judgment

In preparing these financial statements, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of certain assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively.

1.2. Property, Plant and Equipment & Depreciation

Items of Property, Plant and Equipment are stated at cost less accumulated depreciation.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognized in profit or loss.

Assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

Depreciation on the fixed assets has been provided based on useful lives as prescribed under part C of the schedule II of the companies' act, 2013.

Depreciation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

Depreciation on additions (disposals) is provided on a pro-rata basis i.e., from (up to) the date on which asset is ready for use (disposed of).

1.3 Impairment of non-financial assets

The Company's non-financial assets, other than deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets that do not generate independent cash inflows are grouped together into cash-generating units (CGUs). Each CGU represents the smallest group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs.

The recoverable amount of a CGU (or an individual asset) is the higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the CGU (or the asset).

An impairment loss is recognized if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment losses are recognized in the statement of profit and loss. Impairment loss recognized in respect of a CGU is allocated first to reduce the carrying amount of any goodwill allocated to the CGU, and then to reduce the carrying amounts of the other assets of the CGU (or group of CGUs) on a pro rata basis.

1.4 Intangible assets

Intangible assets are amortized over the estimated useful lives and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method are reviewed at least at each financial year end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset is accounted for by changing the amortization period or method, as appropriate, and are treated as change in accounting estimates. The amortization expense on intangible assets with finite useful lives is recognized in profit or loss.

1.5 Inventory

Cost of inventories have been computed to include all costs of purchases (including materials), cost of conversion and other costs incurred, as the case may be, in bringing the inventories to their present location and condition.

Stores and consumables are valued at cost arrived at on FIFO basis or net realisable value, whichever is lower.

1.6 Foreign currencies transactions and translations

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency closing rates of exchange at the reporting date.

The gain or loss on decrease/increase in reporting currency due to fluctuations in foreign exchange rates, in case of monetary current assets and liabilities in foreign currency, are recognized in the Statement of Profit and Loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are recorded using the exchange rates at the date of the transaction.

1.7 Provisions

A provision is recognized when the Company has a present legal or constructive obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (other than employee benefits) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

1.8 Revenue Recognition

The Company primarily earns revenue by providing Health care services.

Revenue is recognized when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met as described below.

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of indirect taxes, trade allowances, rebates and amounts collected on behalf of third parties and is not recognized in instances where there is uncertainty with regard to ultimate collection. In such cases revenue is recognized on reasonable certainty of collection.

Interest Income

Interest income from a financial asset is recognized using effective interest rate method. However, in respect of certain financial assets where it is not probable that the economic benefits associated with the transaction will flow to the entity and amount of revenue cannot be measured reliably, in such cases interest income is not recognized.

1.9 Dividend Income

Dividends will be recognized when the company's right to receive has been established.

1.10 Employee benefits

1.10.1 Short term employee benefits

The undiscounted amount of short-term employee benefits is expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services.

1.10.2 Defined benefit plans

a) Gratuity

In accordance with the Payment of Gratuity Act, 1972, Company provides for gratuity, a defined retirement plan (the "Gratuity Plan") covering the eligible employees. The Gratuity Plan provides a lump sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee salary and the tenure of employment. Liability with regard to the Gratuity Plan are determined by actuarial valuation as per the requirements of IndAS 19 as of the balance sheet date, based upon which, the Company contributes the ascertained liabilities to Insurer.

b) Provident fund

Eligible employees receive benefits from a provident fund, which is a defined contribution plan. Aggregate contributions along with interest thereon is paid at retirement, death, incapacitation or termination of employment. Both the employee and the Company make monthly contributions to the Regional Provident Fund Commissioner equal to a specified percentage of the covered employee's salary.

c) Employee State Insurance Fund

Eligible employees are entitled to receive benefit under employee state insurance fund scheme. The employer makes contribution to the scheme at a predetermined rate of employee's gross salary. The Company has no further obligations under the plan beyond its monthly contributions. These contributions are made to the fund administered and managed by the Government of India. contributions made on a monthly basis which are charged to the Statement of Profit and Loss.

d) Leave encashment

All the employees who have completed their eligible service in the Company are eligible for leave encashment as per policy of the Company and the same is paid to the eligible employee at retirement, death, incapacitation or termination of employment. This amount, as calculated for all the eligible employees, is charged to the Statement of Profit and Loss.

1.11 Tax Expenses

The tax expense for the period comprises current and deferred tax. Tax is recognized in Statement of Profit and Loss, except to the extent that it relates to items recognized in the comprehensive income or in equity. In which case, the tax is also recognized in other comprehensive income or equity.

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current tax liabilities are off set only if there is a legally enforceable right to set off the recognized amounts, and it is intended to realize the asset and settle the liability on a net basis or simultaneously.

Deferred tax

Deferred tax is recognized on temporary differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax is also recognized in respect of carried forward tax losses and tax credits.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset is realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of deferred tax liabilities and assets are reviewed at the end of each reporting period.

Minimum alternate tax (MAT)

Minimum alternate tax (MAT) paid in a year is charged to the Statement of Profit and Loss as current tax. The Company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the Company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternative Tax under the Income-tax Act, 1961, the said asset is created by way of credit to the Statement of Profit and Loss and shown as "MAT Credit Entitlement." The Company reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent the company does not have convincing evidence that it will pay normal tax during the specified period.

1.12 Leases

At the date of commencement of the lease, the Company recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

As per Ind AS 116, Variable lease payments that do not depend on an index or rate and are not in substance or fixed, such as those based on performance (i.e. percentage of sales) are not included as lease payments and these payments are recognized in the statement of profit or loss in the period in which the event that triggers the payment occurrence.

Hence, the company did not recognize any ROU as the lease agreement does not contain fixed Minimum Lease payments.

1.13 Borrowing costs

Borrowing costs incurred for obtaining assets which takes substantial period to get ready for their intended use are capitalized to the respective assets wherever the costs are directly attributable to such assets and in other cases by applying weighted average cost of borrowings to the expenditure on such assets. Other borrowing costs are treated as expense for the year.

Transaction costs in respect of long-term borrowings are amortized over the tenor of respective loans using effective interest method.

1.14 Earnings per equity share**(i) Basic earnings per share**

Basic earnings per share is calculated by dividing:

- The profit attributable to owner of the company.
- By the weighted number of equity shares outstanding during the financial year

(ii) Diluted earnings per share

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of share outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

1.15 Financial Instruments**i. Financial assets****A. Initial recognition and measurement**

All financial assets and liabilities are initially recognized at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are adjusted to the fair value on initial recognition.

a) Financial assets carried at amortized cost (AC)

A financial asset is measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

b) Financial assets at fair value through profit or loss (FVTPL)

A Financial asset that is not classified as AC or FVOCI are measured at FVTPL e.g. investments in mutual funds. A gain or loss on a debt investment that is subsequently measured at fair value through profit or loss is recognized in profit or loss and presented net in the Statement of Profit and Loss within other gains/(losses) in the period in which it arises.

c) Financial assets at fair value through other comprehensive income (FVTOCI)

A financial asset is measured at FVTOCI if it is held within a business model whose Objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

B. Investments in subsidiaries

In respect of equity investments, the entity prepares separate financial statements and accounts for its investments in subsidiaries at cost, net of impairment if any.

ii. Financial Liabilities

A. Initial recognition

All financial liabilities are recognized at fair value.

B. Subsequent measurement

Financial liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

NOTE NO 2: PROPERTY, PLANT AND EQUIPMENT

(Amount in '000)

Particular	Computers	Furniture and Fixtures	Lab Equipments	Office Equipment	Total
Balance at 31 March 2021	164.59	-	135.44	199.83	499.86
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Balance at 31 March 2022	155.49	-	135.44	199.83	499.86
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Balance at 31 March 2023	155.49	-	135.44	199.83	499.86
Additions	9.10	-	-	-	9.10
Disposals	-	-	-	-	-
Balance at 31 March 2024	164.59	-	135.44	199.83	508.96
Balance at 31 March 2021	155.49	-	31.50	134.41	321.40
Depreciation for the year	-	-	13.65	39.97	53.61
Balance at 31 March 2022	155.49	-	45.15	174.38	375.01
Depreciation for the year	-	-	13.55	23.83	37.38
Balance at 31 March 2023	155.49	-	58.70	198.21	412.39
Depreciation for the year	9.10	-	13.56	1.62	24.28
Balance at 31 March 2024	164.59	-	72.26	199.83	436.67
Depreciation for the year	-	-	13.52	-	13.52
Balance at 31 March 2025	164.59	-	85.78	199.83	450.19
Depreciation for the year	-	-	13.52	-	13.52
Balance at 31 March 2026	164.59	-	72.26	199.83	436.67
Carrying amounts(net)					
At 31 March 2021	9.10	-		65.42	74.52
At 31 March 2022	9.10	-	90.29	25.45	124.85
At 31 March 2023	9.10	-	76.74	1.62	87.47
At 31 March 2024	-	-	63.19	0.00	63.19
At 31 March 2025	-	-	49.67	-	49.67
At 31 March 2026	-	-	36.15	-	36.15

Notes to Financial Statements

NOTE NO: 3 INTANGIBLE ASSETS UNDER DEVELOPMENT

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
Intangible Assets		
Intangible Assets Under Development	20,000.00	32,595.37
	20,000.00	32,595.37

Capital work-in-progress (CWIP) ageing schedule for the Year ended 31/03/2026

PARTICULARS	Amount of CWIP for a period of				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) Projects in Progress	20000	-	-	-	20000
(ii) Projects temporarily suspended	-	-	-	-	-

Capital work-in-progress (CWIP) ageing schedule for the Year ended 31/03/2025

PARTICULARS	Amount of CWIP for a period of				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) Projects in Progress	-	-	-	32595.37	32595.37
(ii) Projects temporarily suspended	-	-	-	-	-

NOTE NO: 4 NON CURRENT INVESTMENTS:

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
Investment In Associate company carried at Cost		
Krisani Bio Sciences Private Limited (58,68,200 equity shares of Rs. 10 each subscribed at Rs. 8.3 per share)	48,706.06	48,706.06
QROPS Advisory Services Pvt.Ltd (45,50,004 equity shares of Rs.10 each of Samsrita Labs Ltd swapped with 15,16,668 equity shares of Rs. 10 each of QROPS Advisory Services Ltd in 1:3 ratio)	45500.04	-
	94,206.10	48,706.06

NOTE NO: 5 OTHER NON-CURRENT FINANCIAL ASSETS

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
Security Deposits	-	20,000.00
	-	20,000.00

NOTE NO: 6 INVENTORIES

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
Stores and consumables	-	-
	-	-

NOTE NO: 7 TRADE RECEIVABLES

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
(a) Outstanding for a period exceeding six months from the date they are due for payment Unsecured, considered good	-	20,899.09
(b) Outstanding for a period not exceeding six months	196.03	-
	196.03	20,899.09

- a) No trade or other receivables are due from directors or other officers of the Company either severally or jointly with any other person. Nor any trade or other receivables are due from firms or private companies respectively in which any director is a partner, a director or a member.
- b) Trade receivables are non-interest bearing and are generally on terms of 30 – 120 days.

Trade Receivables Ageing Schedule for the Year ended 31/03/2026

PARTICULARS	Outstanding for following periods from date of payment					Total
	Less Than 6 Months	6m to 1 Year	1-2 years	2-3 years	> 3 Years	
(i) Undisputed Trade Receivables -Considered Good	196.03	-	-	-	-	196.03
(ii) Undisputed Trade Receivables -Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables -Considered Good	-	-	-	-	-	-
(iv) Disputed Trade Receivables -Considered Doubtful	-	-	-	-	-	-

Trade Receivables Ageing Schedule for the Year ended 31/03/2025

PARTICULARS	Outstanding for following periods from date of payment					Total
	Less Than 6 Months	6m to 1 Year	1-2 years	2-3 years	> 3 Years	
(i) Undisputed Trade Receivables -Considered Good	-	-	-	-	20,899.09	20,899.09
(ii) Undisputed Trade Receivables -Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables -Considered Good	-	-	-	-	-	-
(iv) Disputed Trade Receivables -Considered Doubtful	-	-	-	-	-	-

NOTE NO: 8 CASH AND CASH EQUIVALENTS:

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
(a) Balance with banks	16,286.21	23.10
(b) Cash on Hand	1.70	1.11
	16,287.91	24.21

NOTE NO: 9: OTHER CURRENT ASSETS

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
(a) GST Receivable	4,454.73	419.73
(b) MAT Credit Entitlement	206.41	206.41
(c) Advance Tax & TDS	-	-
(d) Other Advances	304.01	29,891.94
(e) Advance and Security Deposit	4,000.00	4,000.00
	8,965.15	34,518.08

NOTE NO: 10: EQUITY SHARE CAPITAL

PARTICULARS	As At March 31, 2026		As At March 31, 2025	
	Number	Amount in '000	Number	Amount in '000
Authorised				
Equity Shares of Rs. 10/- each	2,50,00,000	2,50,000	1,60,00,000	1,60,000.00
Issued, Subscribed and Paid up				
Equity Shares of Rs. 10/- each fully paid up (Refer foot note (a) to (c) below)	2,27,49,710	2,27,497	1,48,08,706	1,48,087.06
Total	2,27,49,710	2,27,497	1,48,08,706	1,48,087.06

Foot note:**(a) Reconciliation of the number of shares outstanding as at March 31, 2026 and March 31, 2025 :**

PARTICULARS	As At March 31, 2026		As At March 31, 2025	
	Number	Amount in '000	Number	Amount in '000
Equity Shares outstanding at the beginning of the year	1,48,08,706	1,48,087.06	1,48,08,706	1,48,087.06
Equity Shares Issued during the year for Cash*	33,91,000	33910	-	-
Equity Shares Issued during the year for other than cash	45,50,004	45500.04	-	-
Equity Shares bought back during year	-	-	-	-
Equity Shares outstanding at the end of the year	2,27,49,710	2,27,497.10	1,48,08,706	1,48,087.06

(b) Details of Shareholders holding more than 5 % shares:

PARTICULARS	As At March 31, 2026		As At March 31, 2025	
	No. of Shares	% of Holding	No. of Shares	% of Holding
1 K. Krishnam Raju	25,49,630	11.21%	28,99,630	19.58%
2 Mohammed Aejaaz Habeeb	7,41,124	3.26%	14,79,124	9.99%
3 Syed Ameer Basha Paspala	6,07,427	2.67%	10,28,427	6.94%
4 K. Nirusha	10,29,200	4.52%	10,29,200	6.95%
5 Vase K B Christ	17,59,002	7.73%	-	-
6 Ved Krishna Uppuluri	11,75,001	5.16%	-	-
7 Chopperla N P Ravikanth	16,16,001	7.10%	-	-

(c) Terms and rights attached to the equity shares:

The Company has only one class of equity shares having par value of Rs.10/- each. Each holder of equity shares is entitled for one vote per share. Distribution of dividends and repayment of capital, if any, by the company, shall be subject to the provisions of applicable laws.

NOTE NO: 11: RESERVES & SURPLUS

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
(a) Securities Premium:	45,500.00	45,500.00
(b) Retained earnings:		-
Opening balance	(74,406.53)	(71,811.73)
Net profit during the year	(86,859.57)	(2,595)
Closing balance	(1,61,266.11)	(74,406.53)
(c) Other Comprehensive income:	-	-
Opening balance	1,656.78	1,656.78
(+) During the year	-	-
Closing balance	1,656.78	1,656.78
Total (a+b+c)	(1,14,109)	(27,250)

NOTE NO:12: LONG TERM PROVISIONS

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
Provision for employee Gratuity	721.88	990.00
Provision for Leave Encashment	202.07	132.61
	923.94	1,122.61

NOTE NO:13: SHORT TERM BORROWINGS

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
Un Secured Loans from		
Unsecured Loans (from promoters)	16,620.00	24,268.00
(The above loans are interest free loans and repayable on demand)		
	16,620.00	24,268.00

NOTE NO: 14: TRADE PAYABLES

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
Dues to Micro, Small and Medium Enterprises		
Dues to Others	178.21	347.51
	178.21	347.51

The information as required to be disclosed pursuant under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) has been determined NO parties have been identified based on the information information available with the Company. So No separate disclosure has given.

Trade Payables Ageing Schedule for the year ended 31/03/2026

PARTICULARS	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	-	-	-	-	-
(ii) Others	178.21	-	-	-	178.21
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues- Others	-	-	-	-	-

Trade Payables Ageing Schedule for the year ended 31/03/2025

PARTICULARS	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	-	-	-	-	-
(ii) Others	32.84	-	-	314.68	347.52
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues- Others	-	-	-	-	-

NOTE NO:15: OTHER CURRENT LIABILITIES

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
(a) Statutory Liabilities	140.45	22.04
(b) Expenses Payable	1,843.96	1,638.51
(c) Employee Benefits Payable	6,362.00	8,386.51
(d) Audit Fees Payable	235.00	170.00
	8,581.41	10,217.07

NOTE NO: 16 : REVENUE FROM OPERATIONS

PARTICULARS	Year ended March 31, 2026	Year ended March 31, 2025
	Amount in '000	Amount in '000
Revenue from Operations		
Revenue from Sales	181.34	-
	181.34	-

NOTE NO: 17: OTHER INCOME

PARTICULARS	Year ended March 31, 2026	Year ended March 31, 2025
	Amount in '000	Amount in '000
Non Operating Income	314.68	-
	314.68	-

NOTE NO: 18: PURCHASE OF STOCK IN TRADE

PARTICULARS	Year ended March 31, 2026	Year ended March 31, 2025
	Amount in '000	Amount in '000
Purchase of Stock	164.85	-
	164.85	-

NOTE NO: 19: EMPLOYEE BENEFIT EXPENSES

PARTICULARS	Year ended March 31, 2026	Year ended March 31, 2025
	Amount in '000	Amount in '000
Salaries & Wages	4075.00	1,197.71
Contribution to PF & ESI	0.00	-
Gratuity and Leave Encashment	-198.67	115.45
EPF Admin Charges	0.90	0.90
Staff welfare expenses	34.00	-
Total	3,911.23	1,314.06

NOTE NO: 20 OTHER EXPENSES

PARTICULARS	Year ended March 31, 2026	Year ended March 31, 2025
	Amount in '000	Amount in '000
Rent	724.50	247.50
Rates and Taxes	833.94	12.26
Professional & Consultancy Fee	353.00	3.00
Auditors remuneration(refer Note below)	170.00	140.00
Office Maintenance	178.19	48.43
Printing & Stationery	33.11	33.04
Power & Fuel Expenses	37.76	5.71
Fines & Penalty	-	20.00
Telephone & Internet Expenses	10.73	0.39
Professional Tax - Company & Directors	17.50	17.50
Postage & Courier	7.56	0.83
Bank Charges	11.53	14.16
Advertisement & Business Promotion Expenses	56.38	42.53
Listing Processing & Annual Listing Fees	953.18	496.98
Registrar & Transfer Fees	159.27	84.89
Directors Sitting Fees	140.00	100.00
Baddebts	20,899.09	-
CLRD Advance - Written Off	25,931.94	-
Intangible Asset - Written Off	32,595.37	-
Software Expenses	152.94	-
Total	83,265.98	1,267.21

Note No: 24 Earnings Per Share (EPS)

Amount in '000

	As on 31.03.2026	As at 31.03.2025
EPS – Basic		
Net Profit (Loss)	(86,860)	(2,595)
Appropriations		-
Net Profit (Loss) Attributable to Share Holders as at 31st March (Numerator)	(86,860)	(2,595)
No of Shares outstanding at the beginning of the year	1,48,08,706	1,48,08,706
No of Shares outstanding at the end of the year	2,27,49,710	1,48,08,706
Adjusted Weighted average number of equity shares of Face Value Rs.10 each (Denominator)	2,04,33,319	1,48,08,706
Nominal Value of Ordinary Shares	10	10
Computation of EPS - Basic (in Rs)	-4.25	-0.18
EPS – Diluted		
Net Profit (Loss) Attributable to Share Holders as at 31st March of Face Value Rs.10 each (Numerator)	(86,860)	(2,595)
Adjusted Weighted average number of equity shares	2,04,33,319	1,48,08,706
Weighted average number of equity shares that would be issued on conversion of all Share Warrants into Equity shares	-	-
Total Weighted average number of equity shares for Diluted Nominal Value of Ordinary Shares	2,04,33,319	1,48,08,706
EPS (Denominator)	10	10
Computation of EPS - Diluted (in Rs)	-4.25	-0.18
Particulars	As on 31.03.2026	31-03-2025
Opening balance	1,48,08,706	1,48,08,706
No of shares allotted	7941004	-
Date of allotment	18.07.2025	-
No of Days outstanding	257 days	-
Therefore weighted no. of Shares	56,24,613	-
Total No of Weighted equity Shares	2,04,33,319	1,48,08,706

21. Related Party Disclosures

As per Ind AS 24 the disclosure of transactions with the related parties are given below.

a) Related Parties and nature of the relationship:

Mr.K. Krishnam Raju	Promoter & Whole-time Director & Chairman
Mr. Nagavenkata Narendra Kumar Konagalla	Whole-time Director & CFO
Mr. Suryaprakasa Rao Bommiseti	Independent Non – Executive Director
Mr.Srinivasa Rao Koyyalamudi	Independent Non – Executive Director
Mr. Johnson Selva Raj	Independent Non – Executive Director
Mrs. A.Vydehi	Independent Non – Executive Director
M.Gita Usha Rani	Company Secretary & Compliance Officer
Krisani Bio Sciences Pvt.Ltd	Associate of SAMS RITA LABS LIMITED
Qrops Advisory Services Pvt Ltd	Associate of SAMS RITA LABS LIMITED
Mrs. K. Sarada Vijaya Kumari	Promoter Group

The Promoters of SAMS RITA LABS LIMITED are major Promoters and/or Shareholders / Partners of the below entities –

1. Innovision Life Sciences Pvt. Ltd – Company
2. Centre For Liver Research and Diagnostics – Partnership Firm

b) Transactions with Related parties:

(Amount in '000)

Name of the related party	Nature of Transaction	For the year ended 31-03-2026	For the year ended 31-03-2025
K. Krishnam Raju	Remuneration	1,800	-
	Rent expenses	180.00	180.00
	Demand Loan taken	2,352.00	2,236.00
	Demand Loan Repaid	10,000	0.00
K.N.V. Narendra Kumar	Remuneration	1,200	840.00
Vaani Nitesh Makhija	Remuneration	0.00	255.31
M.Gita Usha Rani	Remuneration	525.00	0.00

c) Related parties outstanding balances:

(Amount in '000)

Name of the related party	Particulars	As at 31-03-2026	As at 31-03-2025
K. Krishnam Raju	Rent payable	1,172.5	992.50
	Remuneration payable	2,574.8	2925.80
	Demand Loan taken	16,620	24268
K.S.V. Kumari	Rent payable	594	594
Centre for Liver Research and Diagnostics	Advance (Asset)	-	29531.93
Centre for Liver Research and Diagnostics	Deposit(Asset)	-	20000
Krisani Bio Sciences Pvt. Ltd	Advance (Asset)	4000	4000
K.N.V Narendra Kumar	Remuneration Payable	1,175.28	2326.08
M.Gita Usha Rani	Remuneration Payable	74.80	0.00

22. Auditors' Remuneration:

PARTICULARS	2025-26 Amount in'000	2024-25 Amount in'000
Audit Fee (Exclusive of GST)	100.00	100.00
Total	100.00	100.00

23. The Board of Directors assesses the financial performance of the Company and make strategic decisions and has been identified as being the Chief Operating Decision Maker (CODM). Based on the internal reporting provided to the CODM, the Company has only one reportable segment i.e., 'healthcare services which includes hospital, diagnostics, Pharma and Biotechnology (R&D)' and hence no separate disclosures are required under Ind AS 108.

24. Earnings per share (EPS):

The details of number of Equity shares used in calculating Basic and Diluted earnings per share and the EPS are set out below:

PARTICULARS	Year ended 31-03-2026	Year ended 31-03-2025
Weighted average Equity shares for computing Basic EPS	2,04,33,319	1,48,08,706
Dilutive impact of Share Warrants	-	-
Weighted average Equity shares for computing Diluted EPS	2,04,33,319	1,48,08,706
Net Profit (Loss) Attributable to Share Holders as at 31st March	(86,859.57)	(2594.80)
Earnings per Share-Basic	(4.25)	(0.18)
Earnings per Share-Diluted	(4.25)	(0.18)

25. The Company has not received any information from any of the supplier of their being Micro, Small and medium enterprises. Hence, the amounts due to Micro, Small and Medium enterprises outstanding as on 31-03-2026 was Rs. Nil

26. Balance Confirmations:

Confirmations of receivables and payable balances have not been received by the Company, hence, reliance is placed on the balances as per books. In the opinion of the management, the amounts are realizable /payable in the ordinary course of business.

27. Fair Value Measurements:**i) Fair Value hierarchy**

Financial assets and financial liabilities measured at fair value in the statement of financial position are grouped into three levels of a fair value hierarchy. The three levels are defined based on the observability of significant input to the measurement, follows:

Level 1: Quoted prices (unadjusted) in active markets for financial instruments.

Level 2: The fair value of financial instruments that are not traded in and active market is determined using valuation techniques which maximize the use of observable market data rely as little as possible on entity specific estimates.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

ii) Financial assets and liabilities measured at fair values:

(Amount In '000)

Financial Assets & Liabilities Valuation	Year ended 31-03-2026	Year ended 31-03-2025
Fair Value Hierarchy	2	2
a) Financial Assets		
Non-Current Investments		
Investment in equity instruments of Associate (cost) Unquoted (Formerly a subsidiary)	-	-
Krisani Biosciences Pvt Ltd (58,68,200 equity shares of Rs 10 each subscribed at Rs. 8.3 per Share)	48706.06	48706.06
QROPS Advisory Services Pvt.Ltd (45,50,004 equity shares of Rs.10 each	45,500	-
Total Investment in Associate	94,206.06	48706.06
Aggregate book value of quoted investments	-	-
Aggregate market value of quoted investments	-	-
Other Financial Assets (Non-Current)		
Security Deposits at (at amortised cost)	-	20000.00
Total Financial assets	94,206.06	68,706.06
b) Financial Liabilities		
Short term Borrowings	16,620.00	24,268.00
Total Financial Liabilities	16,620.00	24268.00

iii. Financial Instruments by category

For amortized cost instruments, carrying value represents the best estimate of fair value:

Particulars	31st March, 2026			31st March, 2025		
	FVTPL	FVOCI	Amortized Cost	FVTPL	FVOCI	Amortized Cost
Financial Assets						
Equity Investments	94,206.10	-	-	48706.06	-	-
Other Financial Assets	-	-	-	-	-	20000.00
Trade Receivables	-	-	196.03	-	-	20899.09
Loans	-	-	-	-	-	-
Cash and Cash Equivalents	-	-	16,287.91	-	-	24.21
Other Bank Balances	-	-	-	-	-	-
Other Current assets	-	-	8,965.15	-	-	34518.08
Total	94,206.10	-	25,449.08	48706.06	-	75,441.38
Financial Liabilities						
Borrowings	0	-	0	0	-	0
Trade Payables	-	-	16,620	-	-	24,268.00
Other Current Liabilities	-	-	178.21	-	-	347.51
	0	-	8,581.41	0	-	10217.06
Total	-	-	25,379.62	-	-	34,832.57

The Company's principal financial liabilities comprise loans and borrowings, trade and other payable. The main purpose of these financial liabilities is to finance the Company's operations.

The Company's principal financial assets include loans. Trade and other receivables, and cash and cash equivalents that derive directly from its operations. The Company also holds FVTPL investments and investments in its associates.

The Company is exposed to market risk, credit risk and liquidity risk. The Company's Board of Directors oversee the management of these risks. The company's Board of Directors is supported by the senior management that advises on financial risks and the appropriate financial risk governance framework for the Company. The senior management provides assurance to the Company's board of directors that the company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives.

The Carrying amounts reported in the statement of financial position for cash and cash equivalents, trade and other receivables. Trade and other payables and other liabilities approximate their respective fair values due to their short maturity.

27.1 Financial Risk Management

In course of its business, the company is exposed to certain financial risk such as market risk (Including currency risk and other price risks), credit risk and liquidity risk that could have significant influence on the company's business and operational/financial performance. The Board of directors reviews and approves risk management framework and policies for managing these risks and monitor suitable mitigating actions taken by the management to minimize potential adverse effects and achieve greater predictability to earnings.

27.2 Credit risk

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the company. The company has adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collateral, where appropriate, a means of mitigating the risk of financial loss from defaults.

The company makes an allowance for doubtful debts/advances using expected credit loss model.

27.3 Liquidity risk

Liquidity risk refers to the risk that the company cannot meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as pre requirements. The Company's exposure to liquidity risk is minimal.

27.4 Market Risk

Market risk is the risk that changes in market prices, such as foreign exchanges rates, interest rate And equity prices, which will affect the company's income of the value of its holdings of financial Instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

a) Interest Rate Risk

Interest risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate Because of changes in market interest rates. The company has exposure only to financial instruments at fixed interest rates. Hence, the company is not exposed to significant interest rate Risk.

b) Price Risk

The company's exposure to equity securities price risk arises from investments held by the company and classified in the balance sheet either at fair value through OCI or at fair value through profit and loss. The majority of the company's equity instruments are publicly traded.

28. Employee Benefit:**a) Defined Contribution Plan:**

Provident Fund and

State-defined Contribution Plans

Employers' contribution to employees' state insurance

Employers' contribution to employees' pension scheme 1995

The provident fund and the state defined contribution plans are operated by the Regional Provident Fund Commissioner. Under the scheme, the Company is required to contribute a specified percentage of payroll cost to the retirement benefit scheme to fund the benefits. These funds are recognized by the income authorities. The contribution of the Company to the provident fund and other contribution plans for all employees is charged to the Standalone Statement of Profit and Loss.

Estimation of Social Security Code:

The Company has recognized the following amounts in the Standalone Statement of Profit and Loss for the year. The Parliament of India has approved the Code on Social Security, 2020 (the Code), which may impact the contributions by the Company towards provident fund, gratuity and ESIC. The Ministry of Labour and Employment, Government of India has released draft rules for the Code on November 13, 2020. Final rules are yet to be notified. The Company will assess the impact of the Code when it comes into effect and will record related impact, if any.

b) Defined Benefit Plan:**Gratuity****(Amount in Lakhs)**

Particulars	2025-26	2024-25
Type of Benefit	Gratuity	Gratuity
Country	India	India
Reporting Currency	INR	INR
Reporting Standard	Indian Accounting Standard 19 (Ind AS 19)	Indian Accounting Standard 19 (Ind AS 19)
Funding Status	Unfunded	Unfunded
Starting Period	01/04/2025	01/04/2024
Date of Reporting	31/03/2026	31/03/2025
Period of Reporting	12 Months	12 Months
Amount Recognized in the Balance Sheet		
(Present Value of Benefit Obligation at the end of the Period)	2.68	(0.96)
Fair Value of Plan Assets at the end of the Period	-	-
Funded Status (Surplus/ (Deficit))	2.68	(0.96)
Net (Liability)/Asset Recognized in the Balance Sheet	2.68	(0.96)
Net Interest Cost for Current Period		
Present Value of Benefit Obligation at the Beginning of the Period	-	
(Fair Value of Plan Assets at the Beginning of the Period)	-	
Net Liability/(Asset) at the Beginning	-	
Interest Cost	-	
(Interest Income)	-	
Net Interest Cost for Current Period	-	

Expenses Recognized in the Statement of Profit or Loss for Current Period		
Current Service Cost	(2.68)	0.96
Net Interest Cost	-	
Past Service Cost	-	
(Expected Contributions by the Employees)	-	
(Gains)/Losses on Curtailments And Settlements	-	
Net Effect of Changes in Foreign Exchange Rates	-	
Expenses Recognized	(2.68)	0.96
Expenses Recognized in the Other Comprehensive Income (OCI) for Current Period		
Actuarial (Gains)/Losses on Obligation For the Period	-	
Return on Plan Assets, Excluding Interest Income	-	
Change in Asset Ceiling	-	
Net (Income)/Expense For the Period Recognized in OCI	-	
Balance Sheet Reconciliation		
Opening Net Liability	9.90	8.94
Expenses Recognized in Statement of Profit or Loss	(2.68)	0.96
Expenses Recognized in OCI	-	
Net Liability/(Asset) Transfer In	-	
Net (Liability)/Asset Transfer Out	-	
(Benefit Paid Directly by the Employer)	-	
(Employer's Contribution)	-	
Net Liability/(Asset) Recognized in the Balance Sheet	7.22	9.90

29. Capital Management Risk

The Company's objective when managing capital is to safeguard the Company's ability to continue as a going concern in order to provide returns for shareholders and benefits for stake holders. The company also proposes to maintain an optimal capital structure to reduce the cost of capital. Hence, the company may adjust any dividend payments, return capital to shareholders or issue new shares. Total capital is the equity as shown in the statement of financial position. Currently, the company primarily monitors its capital structure on the basis of gearing ratio. Management is continuously evolving strategies to optimize the returns and reduce the risks. It includes plans to optimize the financial leverage of the company.

The capital for the reporting year under review is summarized as under:

Particulars	March 31, 2026	March 31, 2025
Non-Current Borrowings	0	0
Current Borrowings	16,620.00	24268.00
Total Debt	16,620.00	24268.00
As a percentage of total capital Equity	7.31%	16.39%
As a percentage of total capital	1,13,387.77	1,20,837.31
	49.84%	81.60%
Total Capital (Debt and Equity)	1,30,007.77	1,45,105.31
Gearing Ratio (total debt/Total Equity)	0.147	0.196

30. Solvency Ratios:

Solvency Ratios

Particulars	Numerator	Denominator	March 31, 2026	March 31, 2025	% Change	Reason for variance
Current Ratio	Current Assets	Current Liabilities	1.003	1.59	36.91%	The decrease in the current ratio from 1.59 to 1.00 is primarily due to a reduction in current assets
Debt-Equity Ratio	Total Debt	Shareholders' Equity	0.15	0.20	25%	The decrease in the debt-equity ratio is primarily due to an increase in equity .
Debt Service Coverage Ratio	Earnings Available for Debt Services	Debt Service	NA	NA	-	NA
Return on Equity (ROE)	Net Profit After Taxes	Average Shareholders' Equity	(0.74)	(0.02)	(0.00)	The increase in loss is primarily due to expenses, intangible asset written off & bad debts.
Inventory Turnover Ratio	revenue from Operations	Average Inventory	NA	-	-	NA
Trade Receivables Turnover Ratio	revenue from Operations	Average Receivables	0.02	-	-	The ratio has occurred primarily due to sales made during the year.
Trade Payables Turnover Ratio	Purchases	Average Trade payables	0.47	-	-	The ratio has occurred primarily due to purchase made during the year.
Net Capital Turnover Ratio	revenue from Operations	Working Capital	2.61	-	-	The ratio is on account of the sale made during the year and decrease in working capital.
Net Profit ratio	Net Profit	revenue from Operations	(479)	NA	-	The increase in loss is primarily due to expenses, intangible asset written off & bad debts.
Return on Capital Employed (ROCE)	Earnings before interest and taxes (EBIT)	Capital Employed	(0.77)	(0.02)	(37.54)	The increase in loss is primarily due to expenses, intangible asset written off & bad debts.
Return on Investment	Income generated from Investments	Investment	NA	NA	-	NA

31. Other Statutory Information:

- i. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.
 - ii. The Company does not have any transactions with companies struck off.
 - iii. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
 - iv. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
 - v. The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
 - vi. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
 - vii. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - viii. The Company has not any such transaction which is not recorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as search or survey or any other relevant provisions of the Income Tax Act, 1961).
32. Previous year's figures have been regrouped/reclassified wherever necessary, to conform to the current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective 1st April 2021.

For MGR & Co
Chartered Accountants
Firm Registration No: 012787S

Sd/-
(M G Rao)
Partner
Membership No. 029893
UDIN:26029893UEBWDD3001

Place: Hyderabad
Date: 29/05/2026

For and on behalf of the Board
For SAMS RITA LABS LIMITED

Sd/-
(K. Krishnam Raju)
Whole-time Director & Chairman
DIN: 00874650

Sd/-
(K.N.V. Narendra Kumar)
Whole-time Director & CFO
DIN: 09223904

Sd/-
M.Gita Usha Rani
Company Secretary & Compliance Officer
Membership No.A65602

INDEPENDENT AUDITOR'S REPORT**To the Members of SAMS RITA LABS LIMITED****Report on the Audit of the Consolidated Financial Statements****Opinion**

We have audited the accompanying consolidated financial statements of SAMS RITA LABS LIMITED (hereinafter referred to as the "Holding Company") and its Associate (Holding Company and its Associate together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at March 31, 2026, and the Consolidated Statement of Profit and Loss, the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the year then ended, and notes to the Consolidated Financial Statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, and based on consideration of reports of other auditors on separate financial statements and on the other financial information of associate the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015 as amended and other accounting principles generally accepted in India, of their consolidated state of affairs of the Group, as at March 31, 2026, of consolidated profit, consolidated changes in equity and its consolidated cash flows for the year then ended.

Basis for Opinion

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

Emphasis of Matter**We draw attention to :**

- 1) Note No. 3 to the financial statements relating to the acquisition of an intangible asset during the year and the write-off of the existing intangible asset on account of technological obsolescence.
- 2) Note No. 5 to the financial statements relating to the security deposit balance, which has been fully settled during the year towards the acquisition of a new patent.
- 3) Note No. 7 to the financial statements relating to trade receivables, wherein the substantial reduction from the previous year is primarily attributable to write-off of bad debts during the year.

Our opinion is not modified in respect of this matter.

Other Matters

We did not audit the financial statements of Krisani Bio Sciences Private Limited ("associate"), whose financial statements reflect total assets (before consolidation adjustment) of Rs.17,04,81,916 as of March 31, 2026, total revenues (before consolidation adjustment) are Nil and Cash and cash equivalents (before consolidation adjustment) amounting to Rs.37,293 for the year ended on that date, as considered in the consolidated financial statements. The Consolidated financial statements also include the Group's share of net loss of Rs.1,08,909 for the year ended March 31, 2026, And the financial statements of Qrops Advisory Services Private Limited ("associate"), whose financial statements reflect total assets (before consolidation adjustment) of Rs.8,80,47,874 as of March 31, 2026, total revenues (before consolidation adjustment) are Rs.9,67,95,323 and Cash and cash equivalents (before consolidation adjustment) amounting to Rs.24,21,541 for the year ended on that date, as considered in the consolidated financial statements. The Consolidated financial statements also include the Group's share of net loss of Rs.1,08,909 for the year ended March 31, 2026 as considered in the consolidated financial statements, whose financial statements have not been audited by us. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures

included in respect of this associate and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid associate, is based solely on the reports of the other auditors.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We haven't identified any matter qualifying as key audit matter.

Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the Director's report but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. 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 the assets of the Group and for preventing and detecting frauds and other irregularities; the 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 accuracy and

completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements 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 the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors 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 responsible for overseeing the financial reporting process of the Group.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial 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 Standards on Auditing ("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 these consolidated financial statements.

We give in “Annexure A” a detailed description of Auditor’s responsibilities for Audit of the Consolidated Financial Statements.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we report, to the extent applicable, that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements;
 - b. In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors;
 - c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, The Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements;
 - d. In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of the written representations received from the directors of the Holding Company as on March 31, 2026 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its associate company incorporated in India, none of the directors of the Group company incorporated in India is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f. With respect to the adequacy of internal financial controls over financial reporting of the Group and the operating effectiveness of such controls, refer to our separate report in “Annexure B”.
 - g. With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us and based on the auditors reports of the associate company incorporated in India the remuneration paid by the parent and such associate Company to their respective directors during the year is in accordance with the provisions of section 197 of the Act.
 - h. With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditor’s) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. There were no pending litigations which would impact the consolidated financial position of the Group.
 - ii. The Group did not have any material foreseeable losses on long-term contracts including derivative contracts.
 - iii. There were no amounts that were required to be transferred to the Investor Education and Protection Fund by the Holding Company, and its associate company incorporated in India.
 - iv.
 - a) The respective managements of the parent and its associate which are companies incorporated in India whose financial statements have been audited under the Act, have represented to us and to the other auditors of such associate respectively that ,to the best of it’s knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - b) The Management has represented, that, to the best of it’s knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

- c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances performed by us and performed by the auditors of the associate which are companies incorporated in India whose financial statements audited under the Act, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. No Interim dividend has declared by the company during the year or previous year so the provisions of section 123 of the Companies Act, 2013 are not applicable to the company.
- vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is applicable for the financial year ended March 31, 2026. The company has maintained an audit trail.
2. With respect to the matters specified in clause (xxi) of paragraph 3 and paragraph 4 of the Companies (Auditor's Report) Order, 2020 ("CARO" / "the Order") issued by the Central Government in terms of Section 143(11) of the Act, according to the information and explanations given to us, and based on the CARO reports issued by us and the auditors of respective companies included in the consolidated financial statements to which reporting under CARO is applicable, as provided to us by the Management of the Parent, we report that there are no qualifications or adverse remarks by the respective auditors in the CARO reports of the said companies included in the consolidated financial statements.

For MGR & Co
Chartered Accountants
ICAI Firm Registration No. 012787S

Sd/-
M.G. Rao
Partner
Membership No.029893
UDIN: 26029893CAUHDY1306

Place: Hyderabad,
Date: 29.05.2026

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT ON EVEN DATE ON THE CONSOLIDATED FINANCIAL STATEMENTS OF SAMS RITA LABS LIMITED**Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**

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

- Identify and assess the risks of material misstatement of the consolidated financial 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 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 management'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 ability of the Group 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 statements 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements 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 or business activities within the Group to express an opinion on the consolidated financial statements.
- We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements of which we are the independent auditors 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For MGR & Co
Chartered Accountants
ICAI Firm Registration No. 012787S

Sd/-
M.G. Rao
Partner
Membership No.029893
UDIN: 26029893CAUHDY1306

Place: Hyderabad,
Date: 29.05.2026

ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE CONSOLIDATED FINANCIAL STATEMENTS OF SAMSrita LABS LIMITED

[Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements in the Independent Auditors' Report of even date to the Members of SAMSrita LABS LIMITED on the Consolidated Financial Statements for the year ended March 31, 2026.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2026, we have audited the internal financial controls with reference to consolidated financial statements of SAMSrita LABS LIMITED (hereinafter referred to as "the Holding Company") and its associate company which is incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding company, its associate company which is incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control with reference to consolidated financial statements criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ("the ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to consolidated financial statements of the Holding company, its associate company, which is incorporated in India, based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether internal financial controls with reference to consolidated financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the internal financial controls with reference to consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls with reference to consolidated financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to consolidated financial statements of the Holding company, its associate company which is incorporated in India.

Meaning of Internal Financial Controls with Reference to Consolidated Financial Statements

A company's internal financial control with reference to consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to consolidated financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of consolidated financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the

company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the consolidated financial statements.

Inherent Limitations of Internal Financial Controls with Reference to Consolidated Financial Statements

Because of the inherent limitations of internal financial controls with reference to consolidated financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to consolidated financial statements to future periods are subject to the risk that the internal financial control with reference to consolidated financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, and to the best of our information and according to the explanations given to us, the Holding Company, its associate company incorporated in India, have, in all material respects, internal financial controls with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at March 31, 2026, based on the internal control with reference to consolidated financial statements criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

Other Matters

Our aforesaid reports under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to consolidated financial statements insofar as it relates to associate company which is incorporated in India, is based on the corresponding reports of the auditors of such company incorporated in India.

For MGR & Co
Chartered Accountants
ICAI Firm Registration No. 012787S

Sd/-
M.G. Rao
Partner
Membership No.029893
UDIN: 26029893CAUHDY1306

Place: Hyderabad,
Date: 29.05.2026

CONSOLIDATED BALANCE SHEET AS AT 31st MARCH 2026

(Amount in '000)

	PARTICULARS	Note No.	As at March 31, 2026	As at March 31, 2025
I	ASSETS:			
(1)	Non-current assets			
	(a) Property, Plant and Equipment	2	36.15	49.67
	(b) Capital work-in-progress		-	-
	(c) Goodwill		-	-
	(d) Other Intangible Assets		-	-
	(e) Intangible Assets under development	3	20,000.00	32,595.37
	(f) Financial assets			
	(i) Investments	4	98,354.87	47,599.46
	(ii) Other Financial Assets	5	-	20,000.00
(2)	Current assets			
	(a) Inventories	6	-	-
	(b) Financial assets			
	(i) Investments		-	-
	(i) Trade receivables	7	196.03	20,899.09
	(ii) Cash and cash equivalents	8	16,287.91	24.21
	(iii) Loans and advances		-	-
	(iv) Other financial assets		-	-
	(c) Other current assets	9	8,965.15	34,518.08
	TOTAL ASSETS		1,43,840.11	1,55,685.89
II	EQUITY AND LIABILITIES:			
	Equity			
	(a) Equity Share Capital	10	2,27,497.10	1,48,087.06
	(b) Other Equity			
	(i) Reserves and Surplus	11	(1,09,960.56)	(28,356.35)
	Liabilities			
(1)	Non Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings		-	-
	(ii) Provisions	12	923.94	1,122.61
(2)	Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	13	16,620.00	24,268.00
	(ii) Trade Payables	14	178.21	347.51
	(b) Other current liabilities	15	8,581.41	10,217.07
	(c) Provisions		-	-
	TOTAL EQUITY AND LIABILITIES		1,43,840.11	1,55,685.89
	Significant accounting policies and notes to accounts	1 to 32		

For MGR & Co
Chartered Accountants
Firm Registration No: 012787S

Sd/-
(M G Rao)
Partner
Membership No. 029893
UDIN: 26029893CAUHDY1306

Place: Hyderabad
Date: 29/05/2026

For and on behalf of the Board
For SAMSrita LABS LIMITED

Sd/-
(K. Krishnam Raju)
Whole-time Director & Chairman
DIN: 00874650

Sd/-
(K.N.V. Narendra Kumar)
Whole-time Director & CFO
DIN: 09223904

Sd/-
M.Gita Usha Rani
Company Secretary & Compliance Officer
Membership No.A65602

CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH 2026

(Amount in '000)

S.No.	PARTICULARS	Note No.	Year Ended March 31, 2026	Year Ended March 31, 2025
I	Revenue from operations	16	181.34	-
II	Other Income	17	314.68	-
III	Total Income (I+II)		496.01	-
IV	Expenses:			
	Purchase of Stock in Trade	18	164.85	-
	Employee Benefits Expenses	19	3,911.23	1,314.06
	Depreciation and amortization expenses	2	13.52	13.52
	Other expenses	20	83,265.98	1,267.21
	Total Expenses		87,355.58	2,594.80
	Profit before tax (III-IV)		(86,859.57)	(2,594.80)
V	Tax Expenses			
VI	- Current tax		-	-
	- Deferred tax		-	-
VII	Profit for the period (V-VI)		(86,859.57)	(2,594.80)
VIII	Share of Profit/Loss of an Associate		5,255.37	(252.74)
IX	Profit for the year after share of loss of an associate		(81,604.20)	(2,847.53)
X	Other Comprehensive Income (OCI)			
	i) Items that will not be reclassified to profit & loss		-	-
	Other comprehensive income for the year (net of tax)		-	-
XI	Total Comprehensive Income (VII+VIII)		(81,604)	(2,848)
XII	Earnings per equity share: (Equity shares of par value of Rs.10/- each)			
	- Basic	21	(3.99)	(0.19)
	- Diluted	21	(3.99)	(0.19)
	Significant accounting policies and notes to accounts	1 to 32		

For MGR & Co
Chartered Accountants
Firm Registration No: 012787S

Sd/-
(M G Rao)
Partner
Membership No. 029893
UDIN: 26029893CAUHDY1306

Place: Hyderabad
Date: 29/05/2026

For and on behalf of the Board
For SAMS RITA LABS LIMITED

Sd/-
(K. Krishnam Raju)
Whole-time Director & Chairman
DIN: 00874650

Sd/-
(K.N.V. Narendra Kumar)
Whole-time Director & CFO
DIN: 09223904

Sd/-
M.Gita Usha Rani
Company Secretary & Compliance Officer
Membership No.A65602

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2026

(Amount in '000)		
PARTICULARS	Year Ended March 31, 2026	Year Ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	(86,859.57)	(2,595)
Adjustment for:		
Depreciation and Amortisation	13.52	13.52
Interest Expenses	-	-
Interest Earned	-	-
Cash Flows from Operations before changes in assets and liabilities	(86,846.05)	(2,581)
Movements in Working Capital::		
(Increase)/ Decrease in trade receivables	20,703.06	15.34
(Increase)/ Decrease in Short Term Loans and Advances		
(Increase)/ Decrease in other Current Assets	25,552.93	(472)
(Increase)/ Decrease in other other financial Assets		
(Increase)/ Decrease in Inventories	-	-
Increase /(Decrease) in Trade Payables	(169.30)	(29.45)
Increase/ (Decrease) in Other current liabilities	(1,635.650)	697.50
Increase/ (Decrease) in Current Provisions	(198.67)	-
Change in Working Capital	44,252.37	211
Changes in non current assets and liabilities		
Decrease/(Increase) in other financials Assets		
(Decrease)/Increase in Long Term Borrowings		115.43
(Decrease)/Increase in Long Term Provisions		
Changes in non current assets and liabilities	-	115.43
Cash Generated From Operations	(42,593.68)	(2,255)
Less: Taxes paid	-	-
Net Cash from operating activities(A)	(42,594)	(2,255)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increases) / Decrease in Fixed assets and Capital Work In progress		
Bank Balances not considered as Cash and Cash equivalents	-	-
Investment in equity Shares	-	-
Purchase of intangible assets		
Proceeds from sales of intangible assets under development	32,595.37	
Balance of Unclaimed Dividend		
Net cash used in Investing activities (B)	32,595.37	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	33,910.00	-
Increase / (Decrease) in Borrowings	(7,648.00)	2,236.00
Interest paid	-	-
Net cash Flow from Financing Activities (C)	26,262.00	2,236.00
D. Effect of exchange differences on translation of foreign currency cash and cash equivalents	-	-
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	16,263.69	(18.49)
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	24.21	42.70
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	16,287.91	24.21

For MGR & Co
Chartered Accountants
Firm Registration No: 012787S

Sd/-
(M G Rao)
Partner
Membership No. 029893
UDIN: 26029893CAUHDY1306

Place: Hyderabad
Date: 29/05/2026

For and on behalf of the Board
For SAMSrita LABS LIMITED

Sd/-
(K. Krishnam Raju)
Whole-time Director & Chairman
DIN: 00874650

Sd/-
(K.N.V. Narendra Kumar)
Whole-time Director & CFO
DIN: 09223904

Sd/-
M.Gita Usha Rani
Company Secretary & Compliance Officer
Membership No.A65602

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st MARCH, 2026

a. Equity share capital

(Amount in '000)

Particular	Amount
Balance as at the 31 March 2024	1,48,087
Changes in equity share capital during 2024-25	-
Balance as at the 31 March 2025	1,48,087
Changes in equity share capital during 2025-26	79,410
Balance as at the 31 March 2026	2,27,497

b. Other equity

(Amount in '000)

Particular	Share Warrants	Reserves and surplus		Items of Other comprehensive income (OCI)	Total
		Securities Premium Reserve	Retained earnings	Others	
Balance at 31 March 2024	-	45,500.00	(72,665.60)	1,656.78	(25,508.82)
Profit or loss	-	-	(2,848)	-	(2,848)
Other comprehensive income(net of tax)	-	-	-	-	-
Total Income	-	-	(2,848)	-	(2,848)
Transactions with owners in their capacity as owners	-	-	-	-	-
Balance at 31 March 2025	-	45,500.00	(75,513.13)	1,656.78	(28,356.35)
Profit or loss	-	-	(81,604)	-	(81,604)
Other comprehensive income(net of tax)	-	-	-	-	-
Total Income	-	-	(81,604)	-	(81,604)
Transactions with owners in their capacity as owners	-	-	-	-	-
Balance at 31 March 2026	-	45,500.00	(1,57,117.34)	1,656.78	(1,09,960.56)

For MGR & Co
Chartered Accountants
Firm Registration No: 012787S

Sd/-
(M G Rao)
Partner
Membership No. 029893
UDIN: 26029893CAUHDY1306

Place: Hyderabad
Date: 29/05/2026

For and on behalf of the Board
For SAMSrita LABS LIMITED

Sd/-
(K. Krishnam Raju)
Whole-time Director & Chairman
DIN: 00874650

Sd/-
(K.N.V. Narendra Kumar)
Whole-time Director & CFO
DIN: 09223904

Sd/-
M.Gita Usha Rani
Company Secretary & Compliance Officer
Membership No.A65602

1. Significant Accounting Policies & Notes annexed to and forming part of the Consolidated Financial Statements

1.1. Basis for preparation of Consolidated financial statements:

a) Compliance with Indian Accounting Standards (Ind AS)

The financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under section 133 of the Companies Act, 2013.

The same accounting policies have been applied for all the periods presented except when the company has made use of certain exceptions.

The financial statements have been prepared on the historical cost basis except for certain instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the schedule III of the Act. The Company has determined its operating cycle as twelve months for the purpose of current-noncurrent classification of assets and liabilities.

The financial statements are presented in Indian Rupees which is also its functional currency. All amounts have been rounded – off to the nearest thousands, unless otherwise indicated.

b) Basis of consolidation

The consolidated financial statements comprise the financial statements of the Company and share of profit or loss of its Associate as at 31 March 2026.

If an entity holds, directly or indirectly (eg through subsidiaries), 20 per cent or more of the voting power of the investee, it is presumed that the entity has significant influence, unless it can be clearly demonstrated that this is not the case. Conversely, if the entity holds, directly or indirectly (eg through subsidiaries), less than 20 per cent of the voting power of the investee, it is presumed that the entity does not have significant influence, unless such influence can be clearly demonstrated. A substantial or majority ownership by another investor does not necessarily preclude an entity from having significant influence.

Specifically, the Group controls an investee if and only if the Group has:

- representation on the board of directors or equivalent governing body of the investee;
- participation in policy-making processes, including participation in decisions about dividends or other distributions;
- material transactions between the entity and its investee;
- interchange of managerial personnel; or
- provision of essential technical information.

Consolidation of a Association begins when the Group obtains control over the associate and ceases when the Group loses control of the Associate.

Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that group member's financial statements in preparing the consolidated financial statements to ensure conformity with the group's accounting policies.

The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the parent company, i.e., year ended on 31st March 2026.

Consolidation procedure

Under the equity method, on initial recognition the investment in an associate or a joint venture is recognized at cost, and the carrying amount is increased or decreased to recognize the investor's share of the profit or loss of the investee after the date of acquisition. The investor's share of the investee's profit or loss is recognized in the investor's profit or loss. Distributions received from an investee reduce the carrying amount of the investment. Adjustments to the carrying amount may also be necessary for changes in the investor's proportionate interest in the investee arising from changes in the investee's other comprehensive income. Such changes include those arising from the revaluation of property, plant and equipment and from foreign exchange translation differences. The investor's share of those changes is recognized in the investor's other comprehensive income (see Ind AS 1, Presentation of Financial Statements).

The recognition of income on the basis of distributions received may not be an adequate measure of the income earned by an investor on an investment in an associate or a joint venture because the distributions received may bear little relation to the performance of the associate or joint venture. Because the investor has joint control of, or significant influence over, the investee, the investor has an interest in the associate's or joint venture's performance and, as a result, the return on its investment. The investor accounts for this interest by extending the scope of its financial statements to include its share of the profit or loss of such an investee. As a result, application of the equity method provides more informative reporting of the investor's net assets and profit or loss.

b) Use of estimates and judgment

In preparing these financial statements, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of certain assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively.

1.2. Property, Plant and Equipment & Depreciation

Items of Property, Plant and Equipment are stated at cost less accumulated depreciation.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognized in profit or loss.

Assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

Depreciation on the fixed assets has been provided based on useful lives as prescribed under part C of the schedule II of the companies' act, 2013.

Depreciation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

Depreciation on additions (disposals) is provided on a pro-rata basis i.e., from (up to) the date on which asset is ready for use (disposed of).

1.3 Impairment of non-financial assets

The Company's non-financial assets, other than deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets that do not generate independent cash inflows are grouped together into cash-generating units (CGUs). Each CGU represents the smallest group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs.

The recoverable amount of a CGU (or an individual asset) is the higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the CGU (or the asset).

An impairment loss is recognized if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment losses are recognized in the statement of profit and loss. Impairment loss recognized in respect of a CGU is allocated first to reduce the carrying amount of any goodwill allocated to the CGU, and then to reduce the carrying amounts of the other assets of the CGU (or group of CGUs) on a pro rata basis.

1.4 Intangible assets

Intangible assets are amortized over the estimated useful lives and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method are reviewed at least at each financial year end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset is accounted for by changing the amortization period or method, as appropriate, and are treated as change in accounting estimates. The amortization expense on intangible assets with finite useful lives is recognized in profit or loss.

1.5 Inventory

Cost of inventories have been computed to include all costs of purchases (including materials), cost of conversion and other costs incurred, as the case may be, in bringing the inventories to their present location and condition.

Stores and consumables are valued at cost arrived at on FIFO basis or net realizable value, whichever is lower.

1.6 Foreign currencies transactions and translations

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency closing rates of exchange at the reporting date.

The gain or loss on decrease/increase in reporting currency due to fluctuations in foreign exchange rates, in case of monetary current assets and liabilities in foreign currency, are recognised in the Statement of Profit and Loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are recorded using the exchange rates at the date of the transaction.

1.7 Provisions

A provision is recognized when the Company has a present legal or constructive obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (other than employee benefits) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

1.8 Revenue Recognition

The Company primarily earns revenue by providing Health care services.

Revenue is recognized when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met as described below.

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of indirect taxes, trade allowances, rebates and amounts collected on behalf of third parties and is not recognized in instances where there is uncertainty with regard to ultimate collection. In such cases revenue is recognized on reasonable certainty of collection.

Interest Income

Interest income from a financial asset is recognized using effective interest rate method. However, in respect of certain financial assets where it is not probable that the economic benefits associated with the transaction will flow to the entity and amount of revenue cannot be measured reliably, in such cases interest income is not recognized.

1.9 Dividend Income

Dividends will be recognized when the company's right to receive has been established.

1.10 Employee benefits

1.10.1 Short term employee benefits

The undiscounted amount of short-term employee benefits is expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services.

1.10.2 Defined benefit plans

a) Gratuity

In accordance with the Payment of Gratuity Act, 1972, Company provides for gratuity, a defined retirement plan (the "Gratuity Plan") covering the eligible employees. The Gratuity Plan provides a lump sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee salary and the tenure of employment. Liability with regard to the Gratuity Plan are determined by actuarial valuation as per the requirements of IndAS 19 as of the balance sheet date, based upon which, the Company contributes the ascertained liabilities to Insurer.

b) Provident fund

Eligible employees receive benefits from a provident fund, which is a defined contribution plan. Aggregate contributions along with interest thereon is paid at retirement, death, incapacitation or termination of employment. Both the employee and the Company make monthly contributions to the Regional Provident Fund Commissioner equal to a specified percentage of the covered employee's salary.

c) Employee State Insurance Fund

Eligible employees are entitled to receive benefit under employee state insurance fund scheme. The employer makes contribution to the scheme at a predetermined rate of employee's gross salary. The Company has no further obligations under the plan beyond its monthly contributions. These contributions are made to the fund administered and managed by the Government of India. contributions made on a monthly basis which are charged to the Statement of Profit and Loss.

d) Leave encashment

All the employees who have completed their eligible service in the Company are eligible for leave encashment as per policy of the Company and the same is paid to the eligible employee at retirement, death, incapacitation or termination of employment. This amount, as calculated for all the eligible employees, is charged to the Statement of Profit and Loss.

1.11 Tax Expenses

The tax expense for the period comprises current and deferred tax. Tax is recognized in Statement of Profit and Loss, except to the extent that it relates to items recognized in the comprehensive income or in equity. In which case, the tax is also recognized in other comprehensive income or equity.

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current tax liabilities are off set only if there is a legally enforceable right to set off the recognized amounts, and it is intended to realize the asset and settle the liability on a net basis or simultaneously.

Deferred tax

Deferred tax is recognized on temporary differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax is also recognized in respect of carried forward tax losses and tax credits.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset is realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of deferred tax liabilities and assets are reviewed at the end of each reporting period.

Minimum alternate tax (MAT)

Minimum alternate tax (MAT) paid in a year is charged to the Statement of Profit and Loss as current tax. The Company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the Company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternative Tax under the Income-tax Act, 1961, the said asset is created by way of credit to the Statement of Profit and Loss and shown as "MAT Credit Entitlement." The Company reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent the company does not have convincing evidence that it will pay normal tax during the specified period.

1.12 Leases

At the date of commencement of the lease, the Company recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

As per Ind AS 116, Variable lease payments that do not depend on an index or rate and are not in substance or fixed, such as those based on performance (i.e. percentage of sales) are not included as lease payments and these payments are recognized in the statement of profit or loss in the period in which the event that triggers the payment occurrence.

Hence, the company did not recognize any ROU as the lease agreement does not contain fixed Minimum Lease payments.

1.13 Borrowing costs

Borrowing costs incurred for obtaining assets which takes substantial period to get ready for their intended use are capitalized to the respective assets wherever the costs are directly attributable to such assets and in other cases by applying weighted average cost of borrowings to the expenditure on such assets. Other borrowing costs are treated as expense for the year.

Transaction costs in respect of long-term borrowings are amortized over the tenor of respective loans using effective interest method.

1.14 Earnings per equity share

(i) Basic earnings per share

Basic earnings per share is calculated by dividing:

- The profit attributable to owner of the company.
- By the weighted number of equity shares outstanding during the financial year

(ii) Diluted earnings per share

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of share outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

1.15 Financial Instruments

i. Financial assets

A. Initial recognition and measurement

All financial assets and liabilities are initially recognized at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are adjusted to the fair value on initial recognition.

a) Financial assets carried at amortized cost (AC)

A financial asset is measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

b) Financial assets at fair value through profit or loss (FVTPL)

A Financial asset that is not classified as AC or FVOCI are measured at FVTPL e.g. investments in mutual funds. A gain or loss on a debt investment that is subsequently measured at fair value through profit or loss is recognized in profit or loss and presented net in the Statement of Profit and Loss within other gains/(losses) in the period in which it arises.

c) Financial assets at fair value through other comprehensive income (FVTOCI)

A financial asset is measured at FVTOCI if it is held within a business model whose Objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

B. Investments in subsidiaries

In respect of equity investments, the entity prepares separate financial statements and accounts for its investments in subsidiaries at cost, net of impairment if any.

ii. Financial Liabilities

A. Initial recognition

All financial liabilities are recognized at fair value.

B. Subsequent measurement

Financial liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Notes to Financial Statements

NOTE NO 2: PROPERTY, PLANT AND EQUIPMENT

(Amount in '000)

Particular	Computers	Furniture and Fixtures	Lab Equipments	Office Equipment	Total
Balance at 31 March 2021	164.59	-	135.44	199.83	499.86
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Balance at 31 March 2022	155.49	-	135.44	199.83	499.86
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Balance at 31 March 2023	155.49	-	135.44	199.83	499.86
Additions	9.10	-	-	-	9.10
Disposals	-	-	-	-	-
Balance at 31 March 2024	164.59	-	135.44	199.83	508.96
Balance at 31 March 2021	155.49	-	31.50	134.41	321.40
Depreciation for the year	-	-	13.65	39.97	53.61
Balance at 31 March 2022	155.49	-	45.15	174.38	375.01
Depreciation for the year	-	-	13.55	23.83	37.38
Balance at 31 March 2023	155.49	-	58.70	198.21	412.39
Depreciation for the year	9.10	-	13.56	1.62	24.28
Balance at 31 March 2024	164.59	-	72.26	199.83	436.67
Depreciation for the year	-	-	13.52	-	13.52
Balance at 31 March 2025	164.59	-	85.78	199.83	450.19
Depreciation for the year	-	-	13.52	-	13.52
Balance at 31 March 2026	164.59	-	72.26	199.83	436.67
Carrying amounts(net)					
At 31 March 2021	9.10	-		65.42	74.52
At 31 March 2022	9.10	-	90.29	25.45	124.85
At 31 March 2023	9.10	-	76.74	1.62	87.47
At 31 March 2024	-	-	63.19	0.00	63.19
At 31 March 2025	-	-	49.67	-	49.67
At 31 March 2026	-	-	36.15	-	36.15

Notes to Financial Statements

NOTE NO: 3 INTANGIBLE ASSETS UNDER DEVELOPMENT

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
Intangible Assets		
Intangible Assets Under Development	20,000.00	32,595.37
	20,000.00	32,595.37

Capital work-in-progress (CWIP) ageing schedule for the Year ended 31/03/2026

PARTICULARS	Amount of CWIP for a period of				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) Projects in Progress	20000	-	-	-	20000
(ii) Projects temporarily suspended	-	-	-	-	-

Capital work-in-progress (CWIP) ageing schedule for the Year ended 31/03/2025

PARTICULARS	Amount of CWIP for a period of				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) Projects in Progress	-	-	-	32595.37	32595.37
(ii) Projects temporarily suspended	-	-	-	-	-

NOTE NO: 4 NON CURRENT INVESTMENTS:

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
Investment In Associate company carried at Cost		
Krisani Bio Sciences Private Limited (58,68,200 equity shares of Rs. 10 each subscribed at Rs. 8.3 per share) Less: share of loss for the F.Y 2025-26	47,599.46 (108.909)	47,852.20 (252.74)
QROPS Advisory Services Pvt.Ltd (45,50,004 equity shares of Rs.10 each of Samsrita Labs Ltd swapped with 15,16,668 equity shares of Rs. 10 each of QROPS Advisory Services Ltd in 1:3 ratio) Add: Share of profit	47,490.56 45,500.04 5,364.27 50,864.31 98,354.87	47,599.46

NOTE NO: 5 OTHER NON-CURRENT FINANCIAL ASSETS

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
Security Deposits	-	20,000.00
	-	20,000.00

NOTE NO: 6 INVENTORIES

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
Stores and consumables	-	-
	-	-

NOTE NO: 7 TRADE RECEIVABLES

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
(a) Outstanding for a period exceeding six months from the date they are due for payment Unsecured, considered good	-	20,899.09
(b) Outstanding for a period not exceeding six months	196.03	-
	196.03	20,899.09

- a) No trade or other receivables are due from directors or other officers of the Company either severally or jointly with any other person. Nor any trade or other receivables are due from firms or private companies respectively in which any director is a partner, a director or a member.
- b) Trade receivables are non-interest bearing and are generally on terms of 30 – 120 days.

Trade Receivables Ageing Schedule for the Year ended 31/03/2026

PARTICULARS	Outstanding for following periods from date of payment					Total
	Less Than 6 Months	6m to 1 Year	1-2 years	2-3 years	> 3 Years	
(i) Undisputed Trade Receivables -Considered Good	196.03	-	-	-	-	196.03
(ii) Undisputed Trade Receivables -Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables -Considered Good	-	-	-	-	-	-
(iv) Disputed Trade Receivables -Considered Doubtful	-	-	-	-	-	-

Trade Receivables Ageing Schedule for the Year ended 31/03/2025

PARTICULARS	Outstanding for following periods from date of payment					Total
	Less Than 6 Months	6m to 1 Year	1-2 years	2-3 years	> 3 Years	
(i) Undisputed Trade Receivables -Considered Good	-	-	-	-	20,899.09	20,899.09
(ii) Undisputed Trade Receivables -Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables -Considered Good	-	-	-	-	-	-
(iv) Disputed Trade Receivables -Considered Doubtful	-	-	-	-	-	-

NOTE NO: 8 CASH AND CASH EQUIVALENTS:

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
(a) Balance with banks	16,286.21	23.10
(b) Cash on Hand	1.70	1.11
	16,287.91	24.21

NOTE NO: 9: OTHER CURRENT ASSETS

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
(a) GST Receivable	4,454.73	419.73
(b) MAT Credit Entitlement	206.41	206.41
(c) Advance Tax & TDS	-	-
(d) Other Advances	304.01	29,891.94
(e) Advance and Security Deposit	4,000.00	4,000.00
	8,965.15	34,518.08

NOTE NO: 10: EQUITY SHARE CAPITAL

PARTICULARS	As At March 31, 2026		As At March 31, 2025	
	Number	Amount in '000	Number	Amount in '000
Authorised				
Equity Shares of Rs. 10/- each	2,50,00,000	2,50,000	1,60,00,000	1,60,000.00
Issued, Subscribed and Paid up				
Equity Shares of Rs. 10/- each fully paid up (Refer foot note (a) to (c) below)	2,27,49,710	2,27,497	1,48,08,706	1,48,087.06
Total	2,27,49,710	2,27,497	1,48,08,706	1,48,087.06

Foot note:**(a) Reconciliation of the number of shares outstanding as at March 31, 2026 and March 31, 2025 :**

PARTICULARS	As At March 31, 2026		As At March 31, 2025	
	Number	Amount in '000	Number	Amount in '000
Equity Shares outstanding at the beginning of the year	1,48,08,706	1,48,087.06	1,48,08,706	1,48,087.06
Equity Shares Issued during the year for Cash*	33,91,000	33910	-	-
Equity Shares Issued during the year for other than cash	45,50,004	45500.04	-	-
Equity Shares bought back during year	-	-	-	-
Equity Shares outstanding at the end of the year	2,27,49,710	2,27,497.10	1,48,08,706	1,48,087.06

(b) Details of Shareholders holding more than 5 % shares:

PARTICULARS	As At March 31, 2026		As At March 31, 2025	
	No. of Shares	% of Holding	No. of Shares	% of Holding
1 K. Krishnam Raju	25,49,630	11.21%	28,99,630	19.58%
2 Mohammed Aejaaz Habeeb	7,41,124	3.26%	14,79,124	9.99%
3 Syed Ameer Basha Paspala	6,07,427	2.67%	10,28,427	6.94%
4 K. Nirusha	10,29,200	4.52%	10,29,200	6.95%
5 Vase K B Christ	17,59,002	7.73%	-	-
6 Ved Krishna Uppuluri	11,75,001	5.16%	-	-
7 Chopperla N P Ravikanth	16,16,001	7.10%	-	-

(c) Terms and rights attached to the equity shares:

The Company has only one class of equity shares having par value of Rs.10/- each. Each holder of equity shares is entitled for one vote per share. Distribution of dividends and repayment of capital, if any, by the company, shall be subject to the provisions of applicable laws.

NOTE NO: 11: RESERVES & SURPLUS

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
(a) Securities Premium:	45,500.00	45,500.00
	-	-
(b) Retained earnings:	-	-
Opening balance	(75,513.13)	(72,665.60)
Net profit during the year	(81,604.20)	(2,847.53)
Closing balance	(1,57,117.34)	(75,513.13)
(c) Other Comprehensive income:		
Opening balance	1,656.78	1,656.78
(+) During the year	-	-
Closing balance	1,656.78	1,656.78
Total (a+b+c)	(1,09,960.56)	(28,356.35)

NOTE NO:12: LONG TERM PROVISIONS

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
Provision for employee Gratuity	721.88	990.00
Provision for Leave Encashment	202.07	132.61
	923.94	1,122.61

NOTE NO:13: SHORT TERM BORROWINGS

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
Un Secured Loans from		
Unsecured Loans (from promoters)	16,620.00	24,268.00
(The above loans are interest free loans and repayable on demand)		
	16,620.00	24,268.00

NOTE NO: 14: TRADE PAYABLES

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
Dues to Micro, Small and Medium Enterprises		
Dues to Others	178.21	347.51
	178.21	347.51

The information as required to be disclosed pursuant under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) has been determined NO parties have been identified based on the information information available with the Company. So No separate disclosure has given.

Trade Payables Ageing Schedule for the year ended 31/03/2026

PARTICULARS	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	-	-	-	-	-
(ii) Others	178.21	-	-	-	178.21
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues- Others	-	-	-	-	-

Trade Payables Ageing Schedule for the year ended 31/03/2025

PARTICULARS	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	-	-	-	-	-
(ii) Others	32.84	-	-	314.68	347.52
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues- Others	-	-	-	-	-

NOTE NO:15: OTHER CURRENT LIABILITIES

PARTICULARS	As at March 31, 2026	As at March 31, 2025
	Amount in '000	Amount in '000
(a) Statutory Liabilities	140.45	22.04
(b) Expenses Payable	1,843.96	1,638.51
(c) Employee Benefits Payable	6,362.00	8,386.51
(d) Audit Fees Payable	235.00	170.00
	8,581.41	10,217.07

NOTE NO: 16 : REVENUE FROM OPERATIONS

PARTICULARS	Year ended March 31, 2026	Year ended March 31, 2025
	Amount in '000	Amount in '000
Revenue from Operations		
Revenue from Sales	181.34	-
	181.34	-

NOTE NO: 17: OTHER INCOME

PARTICULARS	Year ended March 31, 2026	Year ended March 31, 2025
	Amount in '000	Amount in '000
Non Operating Income	314.68	-
	314.68	-

NOTE NO: 18: PURCHASE OF STOCK IN TRADE

PARTICULARS	Year ended March 31, 2026	Year ended March 31, 2025
	Amount in '000	Amount in '000
Purchase of Stock	164.85	-
	164.85	-

NOTE NO: 19: EMPLOYEE BENEFIT EXPENSES

PARTICULARS	Year ended March 31, 2026	Year ended March 31, 2025
	Amount in '000	Amount in '000
Salaries & Wages	4075.00	1,197.71
Contribution to PF & ESI	0.00	-
Gratuity and Leave Encashment	-198.67	115.45
EPF Admin Charges	0.90	0.90
Staff welfare expenses	34.00	-
Total	3,911.23	1,314.06

NOTE NO: 20 OTHER EXPENSES

PARTICULARS	Year ended March 31, 2026	Year ended March 31, 2025
	Amount in '000	Amount in '000
Rent	724.50	247.50
Rates and Taxes	833.94	12.26
Professional & Consultancy Fee	353.00	3.00
Auditors remuneration(refer Note below)	170.00	140.00
Office Maintenance	178.19	48.43
Printing & Stationery	33.11	33.04
Power & Fuel Expenses	37.76	5.71
Fines & Penalty	-	20.00
Telephone & Internet Expenses	10.73	0.39
Professional Tax - Company & Directors	17.50	17.50
Postage & Courier	7.56	0.83
Bank Charges	11.53	14.16
Advertisement & Business Promotion Expenses	56.38	42.53
Listing Processing & Annual Listing Fees	953.18	496.98
Registrar & Transfer Fees	159.27	84.89
Directors Sitting Fees	140.00	100.00
Baddebts	20,899.09	-
CLRD Advance - Written Off	25,931.94	-
Intangible Asset - Written Off	32,595.37	-
Software Expenses	152.94	-
Total	83,265.98	1,267.21

Note No: 24 Earnings Per Share (EPS)

Amount in '000

	As at 31.03.2026	As at 31.03.2025
EPS – Basic		
Net Profit (Loss)	(81,604)	(2,848)
Appropriations	-	-
Net Profit (Loss) Attributable to Share Holders as at 31st March (Numerator)	(81,604)	(2,848)
No of Shares outstanding at the beginning of the year	1,48,08,706	1,48,08,706
No of Shares outstanding at the end of the year	2,27,49,710	1,48,08,706
Adjusted Weighted average number of equity shares of Face Value Rs.10 each (Denominator)	2,04,33,319.13	1,48,08,706
Nominal Value of Ordinary Shares	10	10
Computation of EPS - Basic (in Rs)	(3.99)	(0.19)
EPS – Diluted		
Net Profit (Loss) Attributable to Share Holders as at 31st March of Face Value Rs.10 each (Numerator)	(81,604)	(2,848)
Adjusted Weighted average number of equity shares	2,04,33,319	1,48,08,706
Weighted average number of equity shares that	-	-
Total Weighted average number of equity shares for would	2,04,33,319	1,48,08,706
Nominal Value of Ordinary Shares Diluted EPS (Denominator)	10	10
Computation of EPS - Diluted (in Rs)	(3.99)	(0.19)
Particulars	31-03-2026	31-03-2025
Opening balance	1,48,08,706	1,48,08,706
No of shares allotted	7941004	-
Date of allotment	18.07.2025	
No of Days outstanding	257 days	-
Therefore weighted no. of Shares	56,24,613	-
Total No of Weighted equity Shares	2,04,33,319	1,48,08,706

21. Related Party Disclosures

As per Ind AS 24 the disclosure of transactions with the related parties are given below.

a) Related Parties and nature of the relationship:

Mr.K. Krishnam Raju	Promoter & Whole-time Director & Chairman
Mr. Nagavenkata Narendra Kumar Konagalla	Whole-time Director & CFO
Mr. Suryaprakasa Rao Bommiseti	Independent Non – Executive Director
Mr. Srinivasa Rao Koyyalamudi	Independent Non – Executive Director
Mrs. A Vydehi	Independent Non – Executive Director
Mr. Selvaraj Johnson	Independent Non – Executive Director
Mrs. Gita Usha Rani Maddukuri	Company Secretary & Compliance Officer
Krisani Bio Sciences Pvt.Ltd	Associate of SAMS RITA LABS LIMITED
Qrops Advisory Services Pvt Ltd	Associate of SAMS RITA LABS LIMITED
Mrs. K. Sarada Vijaya Kumari	Promoter Group

The Promoters of SAMS RITA LABS LIMITED are major Promoters and/or Shareholders / Partners of the below entities –

1. Innovision Life Sciences Pvt. Ltd – Company
2. Centre For Liver Research and Diagnostics – Partnership Firm

b) Transactions with Related parties:

(Amount in '000)

Name of the related party	Nature of Transaction	For the year ended 31-03-2026	For the year ended 31-03-2025
K. Krishnam Raju	Remuneration	1,800	0
	Rent expenses	180	180.00
	Demand Loan taken	2,352	2,236.00
	Demand Loan Repaid	10,000	0.00
K.N.V. Narendra Kumar	Remuneration	1,200	840.00
M. Gita Usha Rani	Remuneration	525.00	-
Vani Nitesh Makhija	Remuneration	-	255.31

c) Related parties outstanding balances:

(Amount in '000)

Name of the related party	Particulars	As at 31-03-2026	As at 31-03-2025
K. Krishnam Raju	Rent payable	1,172.5	992.5
	Remuneration payable	2,574.8	2925.8
	Demand Loan taken	16,620	24268
K.S.V. Kumari	Rent payable	594	594
Centre for Liver Research and Diagnostics	Advance (Asset)	-	29531.94
Centre for Liver Research and Diagnostics	Deposit (Asset)	-	20000.00
Krisani Bio Sciences Pvt. Ltd	Advance (Asset)	4000	4000
K.N.V Narendra Kumar	Remuneration Payable	1,175.28	2326.08
M.Gita Usha Rani	Remuneration Payable	74.80	-

22. Auditors' Remuneration:

PARTICULARS	2025-26 Amount in'000	2024-25 Amount in'000
Audit Fee (Exclusive of GST)	100.00	100.00
Total	100.00	100.00

23. The Board of Directors assesses the financial performance of the Company and make strategic decisions and has been identified as being the Chief Operating Decision Maker (CODM). Based on the internal reporting provided to the CODM, the Company has only one reportable segment i.e., 'healthcare services which includes hospital, diagnostics, Pharma and Biotechnology (R&D)' and hence no separate disclosures are required under Ind AS 108.

24. Earnings per share (EPS):

The details of number of Equity shares used in calculating Basic and Diluted earnings per share and the EPS are set out below:

PARTICULARS	Year ended 31-03-2026	Year ended 31-03-2025
Weighted average Equity shares for computing Basic EPS	2,04,33,319	1,48,08,706
Dilutive impact of Share Warrants	-	-
Weighted average Equity shares for computing Diluted EPS	2,04,33,319	1,48,08,706
Net Profit (Loss) Attributable to Share Holders as at 31st March	(81,604)	(2,848)
Earnings per Share-Basic	(3.99)	(0.19)
Earnings per Share-Diluted	(3.99)	(0.19)

25. The Company has not received any information from any of the supplier of their being Micro, Small and medium enterprises. Hence, the amounts due to Micro, Small and Medium enterprises outstanding as on 31-03-2026 was Rs. Nil

26. Balance Confirmations:

Confirmations of receivables and payable balances have not been received by the Company, hence, reliance is placed on the balances as per books. In the opinion of the management, the amounts are realizable /payable in the ordinary course of business.

27. Fair Value Measurements:**i) Fair Value hierarchy**

Financial assets and financial liabilities measured at fair value in the statement of financial position are grouped into three levels of a fair value hierarchy. The three levels are defined based on the observability of significant input to the measurement, follows:

Level 1: Quoted prices (unadjusted) in active markets for financial instruments.

Level 2: The fair value of financial instruments that are not traded in and active market is determined using valuation techniques which maximize the use of observable market data rely as little as possible on entity specific estimates.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

ii) Financial assets and liabilities measured at fair values:

(Amount In '000)

Financial Assets & Liabilities Valuation	Year ended 31-03-2026	Year ended 31-03-2025
Fair Value Hierarchy	2	2
a) Financial Assets		
Non-Current Investments		
Investment in equity instruments of Associate (cost) Unquoted (Formerly a subsidiary)	-	-
Krisani Biosciences Pvt Ltd (58,68,200 equity shares of Rs 10 each subscribed at Rs. 8.3 per Share)	48706.06	48706.06
Qrops Advisory Services Pvt Ltd(45,50,004 equity shares of Rs 10 each)	45,500.04	-
Total Investment in Associate	94,206.1	48706.06
Aggregate book value of quoted investments	-	-
Aggregate market value of quoted investments	-	-
Other Financial Assets (Non-Current)		
Security Deposits at (at amortised cost)	-	20000.00
Total Financial assets	94,206.1	68706.06
b) Financial Liabilities		
Short term Borrowings	16,620.00	24268.00
Total Financial Liabilities	16,620.00	24268.00

iii. Financial Instruments by category

For amortized cost instruments, carrying value represents the best estimate of fair value:

Particulars	31st March, 2026			31st March, 2025		
	FVTPL	FVOCI	Amortized Cost	FVTPL	FVOCI	Amortized Cost
Financial Assets						
Equity Investments	94,206.1	-	-	48706.06	-	-
Other Financial Assets	-	-	-	-	-	20000.00
Trade Receivables	-	-	1.96	-	-	20899.09
Loans	-	-	-	-	-	-
Cash and Cash Equivalents	-	-	16,287.91	-	-	24.21
Other Bank Balances	-	-	-	-	-	-
Other current assets	-	-	8,965.15	-	-	34518.08
Total	48706.06	-	25,449.08	48706.06	-	75441.38
Financial Liabilities	-	-	0	0	-	0
Borrowings	-	-	16,620.00	-	-	24268.00
Trade Payables	-	-	178.21	-	-	347.51
Other Current Liabilities	-	-	8,581.41	0	-	10217.06
Total	-	-	25,379.62	-	-	34,832.57

The Company's principal financial liabilities comprise loans and borrowings, trade and other payable. The main purpose of these financial liabilities is to finance the Company's operations.

The Company's principal financial assets include loans. Trade and other receivables, and cash and cash equivalents that derive directly from its operations. The Company also holds FVTPL investments and investments in its associates.

The Company is exposed to market risk, credit risk and liquidity risk. The Company's Board of Directors oversee the management of these risks. The company's Board of Directors is supported by the senior management that advises on financial risks and the appropriate financial risk governance framework for the Company. The senior management provides assurance to the Company's board of directors that the company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives.

The Carrying amounts reported in the statement of financial position for cash and cash equivalents, trade and other receivables. Trade and other payables and other liabilities approximate their respective fair values due to their short maturity.

27.1 Financial Risk Management

In course of its business, the company is exposed to certain financial risk such as market risk (Including currency risk and other price risks), credit risk and liquidity risk that could have significant influence on the company's business and operational/financial performance. The Board of directors reviews and approves risk management framework and policies for managing these risks and monitor suitable mitigating actions taken by the management to minimize potential adverse effects and achieve greater predictability to earnings.

27.2 Credit risk

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the company. The company has adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collateral, where appropriate, a means of mitigating the risk of financial loss from defaults.

The company makes an allowance for doubtful debts/advances using expected credit loss model.

27.3 Liquidity risk

Liquidity risk refers to the risk that the company cannot meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as pre requirements. The Company's exposure to liquidity risk is minimal.

27.4 Market Risk

Market risk is the risk that changes in market prices, such as foreign exchanges rates, interest rate And equity prices, which will affect the company's income of the value of its holdings of financial Instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

a) Interest Rate Risk

Interest risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate Because of changes in market interest rates. The company has exposure only to financial instruments at fixed interest rates. Hence, the company is not exposed to significant interest rate Risk.

b) Price Risk

The company's exposure to equity securities price risk arises from investments held by the company and classified in the balance sheet either at fair value through OCI or at fair value through profit and loss. The majority of the company's equity instruments are publicly traded.

28. Employee Benefit:

a) Defined Contribution Plan:

Provident Fund and

State-defined Contribution Plans

Employers' contribution to employees' state insurance

Employers' contribution to employees' pension scheme 1995

The provident fund and the state defined contribution plans are operated by the Regional Provident Fund Commissioner. Under the scheme, the Company is required to contribute a specified percentage of payroll cost to the retirement benefit scheme to fund the benefits. These funds are recognized by the income authorities. The contribution of the Company to the provident fund and other contribution plans for all employees is charged to the Standalone Statement of Profit and Loss.

Estimation of Social Security Code:

The Company has recognized the following amounts in the Standalone Statement of Profit and Loss for the year. The Parliament of India has approved the Code on Social Security, 2020 (the Code), which may impact the contributions by the Company towards provident fund, gratuity and ESIC. The Ministry of Labour and Employment, Government of India has released draft rules for the Code on November 13, 2020. Final rules are yet to be notified. The Company will assess the impact of the Code when it comes into effect and will record related impact, if any.

b) Defined Benefit Plan:

Gratuity

Particulars	2025-26	2024-25
Type of Benefit	Gratuity	Gratuity
Country	India	India
Reporting Currency	INR	INR
Reporting Standard	Indian Accounting Standard 19 (Ind AS 19)	Indian Accounting Standard 19 (Ind AS 19)
Funding Status	Unfunded	Unfunded
Starting Period	01/04/2025	01/04/2024
Date of Reporting	31/03/2026	31/03/2025
Period of Reporting	12 Months	12 Months
Amount Recognized in the Balance Sheet		
(Present Value of Benefit Obligation at the end of the Period)	2.68	(0.96)
Fair Value of Plan Assets at the end of the Period	-	-
Funded Status (Surplus/ (Deficit))	2.68	(0.96)
Net (Liability)/Asset Recognized in the Balance Sheet	2.68	(0.96)
Net Interest Cost for Current Period		
Present Value of Benefit Obligation at the Beginning of the Period	-	-
(Fair Value of Plan Assets at the Beginning of the Period)	-	-
Net Liability/(Asset) at the Beginning	-	-
Interest Cost	-	-
(Interest Income)	-	-
Net Interest Cost for Current Period	-	-
Expenses Recognized in the Statement of Profit or Loss for Current Period		
Current Service Cost	(2.68)	0.96
Net Interest Cost	-	-
Past Service Cost	-	-
(Expected Contributions by the Employees)	-	-
(Gains)/Losses on Curtailments And Settlements	-	-
Net Effect of Changes in Foreign Exchange Rates	-	-
Expenses Recognized	(2.68)	0.96

Expenses Recognized in the Other Comprehensive Income (OCI) for Current Period		
Actuarial (Gains)/Losses on Obligation For the Period	-	
Return on Plan Assets, Excluding Interest Income	-	
Change in Asset Ceiling	-	-
Net (Income)/Expense For the Period Recognized in OCI	-	-
Balance Sheet Reconciliation		
Opening Net Liability	9.90	8.94
Expenses Recognized in Statement of Profit or Loss	(2.68)	0.96
Expenses Recognized in OCI	-	-
Net Liability/(Asset) Transfer In	-	-
Net (Liability)/Asset Transfer Out	-	-
(Benefit Paid Directly by the Employer)	-	-
(Employer's Contribution)	-	-
Net Liability/(Asset) Recognized in the Balance Sheet	7.22	9.90

29. Capital Management Risk

The Company's objective when managing capital is to safeguard the Company's ability to continue as a going concern in order to provide returns for shareholders and benefits for stake holders. The company also proposes to maintain an optimal capital structure to reduce the cost of capital. Hence, the company may adjust any dividend payments, return capital to shareholders or issue new shares. Total capital is the equity as shown in the statement of financial position. Currently, the company primarily monitors its capital structure on the basis of gearing ratio. Management is continuously evolving strategies to optimize the returns and reduce the risks. It includes plans to optimize the financial leverage of the company.

The capital for the reporting year under review is summarized as under:

Particulars	March 31, 2026	March 31, 2025
Non-Current Borrowings	0	0
Current Borrowings	16,620.00	24268.00
Total Debt	16,620.00	24268.00
As a percentage of total capital Equity	7.31%	16.39%
As a percentage of total capital	1,17,536.54	1,19,730.38
	51.67%	80.85%
Total Capital (Debt and Equity)	1,34,156.54	1,43,989.38
Gearing Ratio (total debt/Total Equity)	0.141	0.202

30.Solvency Ratios:
Solvency Ratios

Particulars	Numerator	Denominator	March 31, 2026	March 31, 2025	% Change	Reason for Variance
Current Ratio	Current Assets	Current Liabilities	1.003	1.59	(36.91)	The decrease in the current ratio from 1.59 to 1.003 is primarily due to a reduction in current assets .
Debt-Equity Ratio	Total Debt	Shareholders' Equity	0.14	0.20	(30.00)	The decrease in the debt-equity ratio is primarily due to an increase in equity.
Debt Service Coverage Ratio	Earnings Available for Debt Services	Debt Service	NA	NA	-	NA
Return on Equity (ROE)	Net Profit After Taxes	Average Shareholders Equity	(0.69)	(0.02)		The increase in loss is primarily due to expenses, intangible asset written off & bad debts.
Inventory Turnover Ratio	revenue from Operations	Average Inventory	-	-	-	NA
Trade Receivables Turnover Ratio	Revenue from Operations	Average Receivables	0.017	-	-	The ratio has occurred primarily due to sales made during the year.
Trade Payables Turnover Ratio	Purchases	Average Trade payables	0.63	-	-	The ratio has occurred primarily due to purchase made during the year..
Net Capital Turnover Ratio	revenue from Operations	Working Capital	2.61	-		he ratio is on account of the sale made during the year and decrease in working capital.
Net Profit ratio	Net Profit	revenue from Operations	(450.2)	-	-	The increase in loss is primarily due to expenses, intangible asset written off & bad debts.
Return on Capital Employed (ROCE)	Earnings before interest and taxes (EBIT)	Capital Employed	(0.69)	(0.02)	(33.5)	The increase in loss is primarily due to expenses, intangible asset written off & bad debts.
Return on Investment	Income generated from Investments	Investment	NA	NA		NA

31. Other Statutory Information:

- i. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.
 - ii. The Company does not have any transactions with companies struck off.
 - iii. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
 - iv. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
 - v. The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
 - vi. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities
(Intermediaries) with the understanding that the Intermediary shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
 - vii. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - viii. The Company has not any such transaction which is not recorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as search or survey or any other relevant provisions of the Income Tax Act, 1961).
32. Previous year's figures have been regrouped/reclassified wherever necessary, to conform to the current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective 1st April 2021.

For MGR & Co
Chartered Accountants
Firm Registration No: 012787S

Sd/-
(M G Rao)
Partner
Membership No. 029893
UDIN: 26029893CAUHDY1306

Place: Hyderabad
Date: 29/05/2026

For and on behalf of the Board
For SAMS RITA LABS LIMITED

Sd/-
(K. Krishnam Raju)
Whole-time Director & Chairman
DIN: 00874650

Sd/-
(K.N.V. Narendra Kumar)
Whole-time Director & CFO
DIN: 09223904

Sd/-
M.Gita Usha Rani
Company Secretary & Compliance Officer
Membership No.A65602

If Undelivered please return to :

Samsrita Labs Limited

6-3-354/13/B2, Flat.No.B2, Suryateja Apartments,
Hindi Nagar, Punjagutta, Hyderabad-500082,Telangana