

SAMSRITA LABS LIMITED

To,

Date: 25.10.2025

| | |
|--|--|
| 1. BSE Limited P.J. Towers, Dalal Street, Mumbai-400 001 Scrip Code: 539267 | 2. Metropolitan Stock Exchange of India Limited 205(A), 2 nd Floor, Piramal Agastya Corporate Park, Kamani Junction, LBS Road, Kurla (West), Mumbai-400 070 Symbol: SAMSRITA |
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Sub: Outcome of Board Meeting held on 25.10.2025 under Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015

Unit: Samsrita Labs Limited

Dear Sir/Madam,

With reference to the above mentioned subject, this is to inform the Exchanges that at the meeting of the Board of Directors of Samsrita Labs Limited held on Saturday, the 25th day of October, 2025 at 3.30 P.M. at the registered office of the Company situated at 6-3-354/13/B2, Flat. No. B2, Suryateja Apartments, Hindi Nagar, Punjagutta, Hyderabad-500082, Telangana the following was considered and approved:

1. Un-audited Standalone and Consolidated financial results for the quarter and half year ended 30.09.2025 along with the Limited Review Report as per Regulation 33 of SEBI (LODR) Regulations, 2015 (Enclosed)
2. Noted the purchase of a Patent on “Drug Conjugated Ultra-Small Gold Nanoparticle for Effective Killing of Drug-Resistant Cancer Cells” from Centre for Liver Research and Diagnostics (CLRD) for a consideration of Rs. 2 crores plus taxes. The payment was made through adjustment of CLRD Deposit & advances of the Company lying with them.

The meeting concluded at 5.15 p.m.

Thanking you,

Yours sincerely

For Samsrita Labs Limited

K. Krishnam Raju
Chairman & Whole time Director
DIN: 00874650

Encl: As above

| PART-I | | | | | (Amount in Lakhs.) | | |
|--|---|------------------------------|---|--|-------------------------------|-------------------------------|-----------------------------------|
| STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER II AND HALF YEAR ENDED 30TH SEPTEMBER, 2025 | | | | | | | |
| S.No | Particulars | Quarter ended | | | Half Year ended | | Previous Year ended 31-03-2025 |
| | | 3 Months ended 30-09-2025 | Corresponding 3 months ended in previous year 30-09-2024 | Preceding 3 months ended 30-06-2025 | Half year ended 30-09-2025 | Half year ended 30-09-2024 | |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| I | Revenue from Operations | - | - | - | - | - | - |
| II | Other Income | - | - | - | - | - | - |
| III | Total Revenue (I+II) | - | - | - | - | - | - |
| IV | Expenses | | | | | | |
| | Purchases | - | - | - | - | - | - |
| | Cost of Material Consumed | - | - | - | - | - | - |
| | Employee benefits expense | 10.43 | 2.76 | 15.53 | 25.96 | 5.52 | 13.14 |
| | Depreciation and Amortisation expense | 0.03 | 0.04 | 0.03 | 0.06 | 0.07 | 0.14 |
| | Other Expenses | 483.04 | 1.68 | 12.10 | 495.14 | 7.61 | 12.67 |
| | Total Expenses | 493.50 | 4.48 | 27.66 | 521.16 | 13.20 | 25.95 |
| V | Profit/(Loss) from before Exceptional Items and tax (I-IV) | (493.50) | (4.48) | (27.66) | (521.16) | (13.20) | (25.95) |
| VI | Exceptional Items | - | - | - | - | - | - |
| VII | Profit/(Loss) before tax (V-VI) | (493.50) | (4.48) | (27.66) | (521.16) | (13.20) | (25.95) |
| VIII | Tax Expense: | - | - | - | - | - | - |
| | Current Tax | - | - | - | - | - | - |
| | Deferred Tax | - | - | - | - | - | - |
| IX | Profit/ (Loss) for the period from Continuing operations (VII-VIII) | (493.50) | (4.48) | (27.66) | (521.16) | (13.20) | (25.95) |
| X | Profit/ (Loss) from discontinuing operations | - | - | - | - | - | - |
| XI | Tax Expense of discontinuing operations | - | - | - | - | - | - |
| XII | Profit/ (Loss) for the period from discontinuing operations after tax (X-XI) | - | - | - | - | - | - |
| XIII | Profit/ (Loss) for the period (IX+XII) | (493.50) | (4.48) | (27.66) | (521.16) | (13.20) | (25.95) |
| XIV | Other Comprehensive Income | | | | | | |
| | A) (i) Items that will not be reclassified to profit or loss | | | | | | |
| | (ii) Income Tax related to items that will not be reclassified to profit or loss | | | | | | |
| | B) (i) Items that will be reclassified to profit or loss | | | | | | |
| | (ii) Income Tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| XV | Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (loss) and Other Comprehensive Income for the Period) | (493.50) | (4.48) | (27.66) | (521.16) | (13.20) | (25.95) |
| XVI | Earnings Per Equity Share (For Continuing Operations) (Face Value INR 10/- each) | | | | | | |
| | 1) Basic | (2.17) | (0.03) | (0.19) | (2.29) | (0.09) | (0.18) |
| | 2) Diluted | (2.17) | (0.03) | (0.19) | (2.29) | (0.09) | (0.18) |
| XVII | Earnings Per Equity Share (For Discontinued Operations) (Face Value INR 10/- each) | | | | | | |
| | 1) Basic | - | - | - | - | - | - |
| | 2) Diluted | - | - | - | - | - | - |
| XVIII | Earnings Per Equity Share (For Continued and Discontinued Operations)(Face Value INR 10/- each) | | | | | | |
| | 1) Basic | (2.17) | (0.03) | (0.19) | (2.29) | (0.09) | (0.18) |
| | 2) Diluted | (2.17) | (0.03) | (0.19) | (2.29) | (0.09) | (0.18) |
| XIX | Paid Up Equity Share Capital (Face Value of INR 10/- per share) | 2,274.97 | 1480.87 | 1,480.87 | 2,274.97 | 1480.87 | 1480.87 |

Notes:

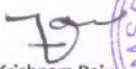
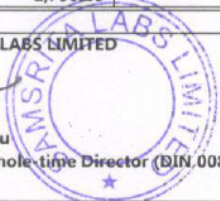
- The above unaudited financial results for the quarter and half year ended 30 September 2025 have been subject to a limited review by the statutory auditors, and reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on Saturday, 25th October 2025.
- The unaudited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of Companies Act, 2013 and other accounting principles generally accepted in India and in terms Regulation 33 of SEBI (LODR) Regulations, 2015.
- During this quarter, the company has raised funds through preferential issue of 33,91,000 equity shares of Rs 10/each against cash to non-promoters and issued 45,50,004 (19.99%)equity shares of Rs 10 each to promoters of QROPS Advisory Services Pvt Ltd against acquiring 28.62% stake under Share-swap basis.
- During, the quarter , the company has purchased a patent on "DRUG CONJUGATED ULTRA-SMALL GOLD NANOPARTICLE FOR EFFECTIVE KILLING OF DRUG-RESISTANT CANCER CELLS" from Centre For Liver Research And Diagnostics (RPT) for Rs 2 crores plus GST of 18% against adjustment of CLRD Deposit & advances with them.
- During this Quarter, the company has write off its advances of Rs 2,59,31,938 with Centre for Liver Research and Diagnostics against (RPT) their long pending claims arrived during COVID 19 related issues.
- During this quarter , the company has provided provision for Bad Debt of Rs 2,08,99,089 from very long Debtor M/S Mangal Savitri Bizcon Private Limited
- The Company has only one reportable segment i.e., Health Care Sector. Hence, the separate disclosure on Segment Information is not required.
- The Previous quarters/ year's figures have been regrouped/rearranged wherever necessary, for the purpose of comparison.

Place : Hyderabad
Date : 25/10/2025

For SAMSRITA LABS LIMITED

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



| SAMS RITA LABS LIMITED | | |
|--|--|---------------------------------------|
| Standalone Statement of Assets and Liabilities | | |
| | (Amount in Lakhs.) | |
| Particulars | Half Year Ended 30-09-2025 (Unaudited) | Year Ended 31-03-2025 (Audited) |
| ASSETS | | |
| 1 Non Current Assets | | |
| a Property, Plant and Equipment | 0.43 | 0.50 |
| b Capital Work In Progress | - | - |
| c Investment Property | - | - |
| d Goodwill | - | - |
| e Other Intangible Assets | 200.00 | - |
| f Intangible Assets under development | 325.95 | 325.95 |
| g Biological assets other than bearer plants | - | - |
| h Financial Assets: | - | - |
| i Investments in Associates | 942.06 | 487.06 |
| ii Trade Receivables | - | - |
| iii Loans | - | - |
| iv Others | - | 200.00 |
| v Loans | - | - |
| vi Others | - | - |
| i Deferred Tax Assets (net) | - | - |
| j Other Non Current Assets | - | - |
| Total Non Current Assets | 1,468.44 | 1,013.51 |
| 2 Current Assets | | |
| a Inventories | - | - |
| b Financial Assets | - | - |
| i Investments | - | - |
| ii Trade Receivables | - | 208.99 |
| iii Cash and Cash Equivalents | 192.86 | 0.24 |
| iv Bank balances other than above | - | - |
| v Loans and Advances | - | - |
| vi Other financial assets | - | - |
| c Current Tax Assets (net) | - | - |
| d Other Current Assets | 88.96 | 345.18 |
| Total Current Assets | 281.82 | 554.41 |
| Total Assets | 1,750.26 | 1,567.92 |
| EQUITY AND LIABILITIES | | |
| 1 Equity | | |
| a Equity Share Capital | 2,274.97 | 1,480.87 |
| b Other Equity | - | - |
| i Share Warrants | - | - |
| ii Reserves and Surplus | (793.66) | (272.50) |
| iii Non-Controlling Interests | - | - |
| Total - Equity | 1,481.32 | 1,208.37 |
| 2 Liabilities | | |
| Non Current Liabilities | | |
| a Financial Liabilities | - | - |
| i Borrowings | - | - |
| ii Trade Payables | - | - |
| iii Other Financial Liabilities | - | - |
| b Provisions | 11.23 | 11.22 |
| c Deferred Tax Liabilities (net) | - | - |
| d Other Non Current Liabilities | - | - |
| Total Non Current Liabilities | 11.23 | 11.22 |
| Current Liabilities | | |
| a Financial Liabilities | | |
| i Borrowings | 166.20 | 242.68 |
| ii Trade Payables | 4.01 | 3.48 |
| iii Other Financial Liabilities | - | - |
| b Provisions | 87.52 | 102.17 |
| c Current Tax Liabilities (net) | - | - |
| Total Current Liabilities | 257.72 | 348.33 |
| Total - Equity and Liabilities | 1,750.26 | 1,567.92 |
| For SAMS RITA LABS LIMITED | | |
| Place: Hyderabad |   | |
| Date: 25/10/2025 | | |
| | K.Krishnam Raju Chairman & Whole-time Director (DIN.00874650) | |

SAMSRITA LABS LIMITED
STANDLONE STATEMENT OF CASH FLOWS

| PARTICULARS | Half Year Ended September 30, 2025 | Year Ended 31st March, 2025 |
|---|---------------------------------------|--------------------------------|
| A. CASH FLOW FROM OPERATING ACTIVITIES : | | |
| Net profit before tax | (521.16) | (25.95) |
| <u>Adjustment for:</u> | | |
| Depreciation and Amortisation | 0.06 | 0.14 |
| Interest Expenses | - | - |
| Interest Earned | - | - |
| Cash Flows from Operations before changes in assets and liabilities | (521.10) | (25.81) |
| <u>Movements in Working Capital::</u> | | |
| (Increase)/ Decrease in trade receivables | 208.99 | 0.15 |
| (Increase)/ Decrease in Short Term Loans and Advances | - | - |
| (Increase)/ Decrease in other Current Assets | 256.24 | (4.72) |
| (Increase)/ Decrease in Intangible Assets | - | - |
| (Increase)/ Decrease in other financial Assets | - | - |
| (Increase)/ Decrease in Inventories | - | - |
| Increase /(Decrease) in Trade Payables | 0.53 | (0.29) |
| Increase/ (Decrease) in Other current liabilities | (14.65) | 6.98 |
| Increase/ (Decrease) in Current Provisions | - | - |
| Change in Working Capital | 451.10 | 2.12 |
| <u>Changes in non current assets and liabilities</u> | | |
| Decrease/(Increase) in loans & advances | - | - |
| (Decrease)/Increase in Long Term Borrowings | - | - |
| (Decrease)/Increase in Long Term Provisions | - | 1.15 |
| Changes in non current assets and liabilities | - | 1.15 |
| <u>Cash Generated From Operations</u> | (70.00) | (22.54) |
| Less: Taxes paid | - | - |
| Net Cash from operating activities(A) | (70.00) | (22.54) |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | |
| Increase/ (Decrease) in Security Deposit | - | - |
| (Increase) / Decrease in investment in subsidiary/associates | - | - |
| Bank Balances not considered as Cash and Cash equivalents | - | - |
| Investment in equity Shares | - | - |
| -Balance of Unclaimed Dividend | - | - |
| Net cash used in Investing activities (B) | - | - |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | |
| Increase / (Decrease) in Share Capital | 339.10 | - |
| Increase / (Decrease) in Borrowings | (76.48) | 22.36 |
| Interest paid | - | - |
| Net cash Flow from Financing Activities (C) | 262.62 | 22.36 |
| D. Effect of exchange differences on translation of foreign currency cash and cash equivalents | | |
| | | |
| Net Increase/(Decrease) in cash & cash equivalents [A+B+C] | 192.62 | (0.19) |
| CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR | 0.24 | 0.43 |
| CASH & CASH EQUIVALENTS AT THE END OF THE YEAR | 192.86 | 0.24 |

For and on behalf of the Board
for SAMSRITA LABS LIMITED

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

Place: Hyderabad
Date: 25/10/2025





Independent Auditor's Review Report on unaudited Standalone Quarterly Financial results of Samsrita labs Limited (Formerly known as Dr Habeebullah Life Sciences Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Samsrita Labs Limited.

1. We have reviewed the accompanying statement of unaudited financial results of Samsrita Labs Limited ("the Company") for the quarter ended September 30, 2025 and year to date results for the period April 01, 2025 to September 30, 2025 ("the Statement") attached herewith, being submitted by the company Pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation")
2. This Statement, which is the responsibility of the company's Management and approved by the Board of Directors, has been Prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting", prescribed under Section 133 of the companies act, 2013 read with relevant rules issued there under and other recognised accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We Conducted our review of the statement in accordance with the Standard of Review engagement (SRE) 2410, "Review of Interim Financial Information Performed by the independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether financial results are free of material misstatements. A review Consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit Opinion.
4. Based on our review conducted and Procedures performed as stated in Paragraph 3 as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited Financial results prepared in accordance with the recognition and measurement principles laid down in IND AS 34, Prescribed under Section 133 of the Companies act, 2013 read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India has not disclosed





MGR & CO
CHARTERED ACCOUNTANTS

HYDERABAD OFF:

Flat No: 101, Suranjana empire Estates,
Dwarakapuri colony, Panjagutta, Hyderabad -
500082

the information required to be disclosed in terms of the regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Emphasis of Matters

We draw attention to the following points:

- i. The Company has created a provision for doubtful debts amounting to ₹2,08,99,089 towards receivables considered doubtful of recovery. The said provision has been made based on management's assessment of the recoverability of trade receivables. The amount is proposed to be written off at the end of the financial year
- ii. The Company has issued 79,41,004 equity shares of ₹10 each to the shareholders of QROPS Advisory Services Private Limited. Out of the total shares issued, the Company has received cash consideration amounting to ₹3,39,10,000, and in respect of the remaining shares, the Company has entered into a share swap arrangement, whereby three equity shares of Rs.10/- each of the Company were issued for every one equity share of Rs.10/- each held in QROPS Advisory Services Private Limited.
- iii. The Company has acquired a patent valued at ₹ 2,36,00,000 including GST during the quarter through set-off of earlier deposits with the Centre for Liver Research & Diagnostics. Accordingly, this transaction has been disclosed as a non cash transaction.
- iv. During this Quarter, the company has write of its advances of Rs 2,59,31,938 with Centre for Liver Research and Diagnostics against their long pending claims arrived during COVID 19 related issues.

Our Conclusion is not modified in respect of this matter.

For MGR & CO
Chartered Accountants
FRN:012787S

M.G. Rao

M.G Rao
Partner

M.No.029893

UDIN: 25029893BMHAZT6051

Place: Hyderabad

Date: 25.10.2025



| | | | | | | (Amount in Lakhs.) |
|--|---|---------------------------|--|-------------------------------------|----------------------------|----------------------------|
| CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER II AND HALF YEAR ENDED 30TH SEPTEMBER, 2025 | | | | | | |
| S.No | Particulars | Quarter ended | | | Half Year ended | |
| | | 3 Months ended 30-09-2025 | Corresponding 3 months ended in previous year 30-09-2024 | Preceding 3 months ended 30-06-2025 | Half year ended 30-09-2025 | Half year ended 30-09-2024 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| I | Revenue from Operations | - | - | - | - | - |
| II | Other Income | - | - | - | - | - |
| III | Total Revenue (I+II) | - | - | - | - | - |
| IV | Expenses | - | - | - | - | - |
| | Cost of Material Consumed | - | - | - | - | - |
| | Employee benefits expense | 10.43 | - | - | 25.96 | - |
| | Depreciation and Amortisation expense | 0.03 | - | - | 0.06 | - |
| | Other Expenses | 483.04 | - | - | 495.14 | - |
| | Total Expenses | 493.50 | - | - | 521.16 | - |
| V | Profit/(Loss) from before Exceptional Items and tax (I-IV) | (493.50) | - | - | (521.16) | - |
| VI | Exceptional Items | - | - | - | - | - |
| VII | Profit/(Loss) before tax (V-VI) | (493.50) | - | - | (521.16) | - |
| VIII | Tax Expense: | - | - | - | - | - |
| | Current Tax | - | - | - | - | - |
| | Deferred Tax | - | - | - | - | - |
| IX | Profit/ (Loss) for the period from Continuing operations (VII-VIII) | (493.50) | - | - | (521.16) | - |
| X | Profit/ (Loss) from discontinuing operations | - | - | - | - | - |
| XI | Tax Expense of discontinuing operations | - | - | - | - | - |
| XII | Profit/ (Loss) for the period from discontinuing operations after tax (X-XI) | - | - | - | - | - |
| XIII | Share of Profit (loss) of Associates and Joint ventures accounted for using equity method | 38.73 | - | - | 60.71 | - |
| XIV | Profit/ (Loss) for the period (IX+XII) | (454.77) | - | - | (460.45) | - |
| XV | Other Comprehensive Income | - | - | - | - | - |
| | A) (i) Items that will not be reclassified to profit or loss | - | - | - | - | - |
| | (ii) Income Tax related to items that will not be reclassified to profit or loss | - | - | - | - | - |
| | B) (i) Items that will be reclassified to profit or loss | - | - | - | - | - |
| | (ii) Income Tax relating to items that will be reclassified to profit or loss | - | - | - | - | - |
| XVI | Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (loss) and Other Comprehensive Income for the Period) | (454.77) | - | - | (460.45) | - |
| XVII | Earnings Per Equity Share (For Continuing Operations) (Face Value INR 10/- each) | - | - | - | - | - |
| | 1) Basic | (2.00) | - | - | (2.02) | - |
| | 2) Diluted | (2.00) | - | - | (2.02) | - |
| XVIII | Earnings Per Equity Share (For Discontinued Operations) (Face Value INR 10/- each) | - | - | - | - | - |
| | 1) Basic | - | - | - | - | - |
| | 2) Diluted | - | - | - | - | - |
| XIX | Earnings Per Equity Share (For Continued and Discontinued Operations)(Face Value INR 10/- each) | - | - | - | - | - |
| | 1) Basic | (2.00) | - | - | (2.02) | - |
| | 2) Diluted | (2.00) | - | - | (2.02) | - |
| | Paid Up Equity Share Capital (Face Value of INR 10/- per share) | 2,274.97 | - | - | 2,274.97 | - |

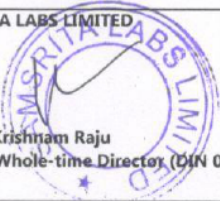
Notes:

- The above unaudited financial results for the quarter and half year ended 30 September 2025 have been subject to a limited review by the statutory auditors, and reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on Saturday, 25th October 2025.
- The unaudited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of Companies Act, 2013 and other accounting principles generally accepted in India and in terms Regulation 33 of SEBI (LODR) Regulations, 2015.
- During this quarter, the company has raised funds through preferential issue of 33,91,000 equity shares of Rs 10/each against cash to non-promoters and issued 45,50,004 (19.99%)equity shares of Rs 10 each to promoters of QROPS Advisory Services Pvt Ltd against acquiring 28.62% stake under Share-swap basis.
- During this quarter, Samsrita Labs Limited (SLL) acquired a 28.62% stake in QROPS Advisory Services Private Limited (QROPS) through a share-swap model. As a result, QROPS became an associate company of SLL, and its profits are now incorporated into SLL's consolidated financial statement.
- During, this quarter, the company has purchased a patent on "DRUG CONJUGATED ULTRA-SMALL GOLD NANOPARTICLE FOR EFFECTIVE KILLING OF DRUG-RESISTANT CANCER CELLS" from Centre For Liver Research And Diagnostics (RPT) for Rs 2 crores plus GST of 18% against adjustment of CLRD Deposit & advances with them.
- During this Quarter, the company has write off its advances of Rs 2,59,31,938 with Centre for Liver Research and Diagnostics against (RPT) their long pending claims arrived during COVID 19 related issues
- During this quarter, the company has provided provision for Bad Debt of Rs 2,08,99,089 from very long Debtor M/S Mangal Savitri Bizcon Private Limited
- The Company has only one reportable segment i.e., Health Care Sector. Hence, the separate disclosure on Segment information is not required.
- The Previous quarters/ year's figures have been regrouped/rearranged wherever necessary, for the purpose of comparison.

Place : Hyderabad
Date : 25/10/2025

For SAMSRITA LABS LIMITED

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

| SAMS RITA LABS LIMITED | | |
|---|--|---------------------------------------|
| Consolidated Statement of Assets and Liabilities | | |
| | (Amount in Lakhs.) | |
| Particulars | Half Year Ended 30-09-2025 (Unaudited) | Year Ended 31-03-2025 (Audited) |
| ASSETS | | |
| 1 Non Current Assets | | |
| a Property, Plant and Equipment | 0.43 | - |
| b Capital Work In Progress | - | - |
| c Investment Property | - | - |
| d Goodwill | - | - |
| e Other Intangible Assets | 200.00 | - |
| f Intangible Assets under development | 325.95 | - |
| g Biological assets other than bearer plants | - | - |
| h Financial Assets: | - | - |
| i Investments | 1,002.76 | - |
| ii Trade Receivables | - | - |
| iii Loans | - | - |
| iv Others | - | - |
| v Loans | - | - |
| vi Others | - | - |
| i Deferred Tax Assets (net) | - | - |
| j Other Non Current Assets | - | - |
| Total Non Current Assets | 1,529.14 | - |
| 2 Current Assets | | |
| a Inventories | - | - |
| b Financial Assets | - | - |
| i Investments | - | - |
| ii Trade Receivables | 0.00 | - |
| iii Cash and Cash Equivalents | 192.86 | - |
| iv Bank balances other than above | - | - |
| v Loans and Advances | - | - |
| vi Other financial assets | - | - |
| c Current Tax Assets (net) | - | - |
| d Other Current Assets | 88.95 | - |
| Total Current Assets | 281.81 | - |
| Total Assets | 1,810.95 | - |
| EQUITY AND LIABILITIES | | |
| 1 Equity | | |
| a Equity Share Capital | 2,274.97 | - |
| b Other Equity | - | - |
| i Share Warrants | - | - |
| ii Reserves and Surplus | (732.96) | - |
| iii Non-Controlling Interests | - | - |
| Total - Equity | 1,542.01 | - |
| 2 Liabilities | | |
| Non Current Liabilities | | |
| a Financial Liabilities | - | - |
| i Borrowings | - | - |
| ii Trade Payables | - | - |
| iii Other Financial Liabilities | - | - |
| b Provisions | 11.22 | - |
| c Deferred Tax Liabilities (net) | - | - |
| d Other Non Current Liabilities | - | - |
| Total Non Current Liabilities | 11.22 | - |
| Current Liabilities | | |
| a Financial Liabilities | - | - |
| i Borrowings | 166.20 | - |
| ii Trade Payables | 4.00 | - |
| iii Other Financial Liabilities | - | - |
| b Other Current Liabilities | 87.52 | - |
| c Provisions | - | - |
| d Current Tax Liabilities (net) | - | - |
| Total Current Liabilities | 257.72 | - |
| Total - Equity and Liabilities | 1,810.95 | - |
| For SAMS RITA LABS LIMITED | | |
| <div style="display: flex; justify-content: space-between; align-items: center;"> <div> Place: Hyderabad Date: 25/10/2025 </div> <div style="text-align: center;">  K. Krishnam Raju Chairman & Whole-time Director (DIN 00874650) </div> </div> | | |

SAMS RITA LABS LIMITED
CONSOLIDATED STATEMENT OF CASH FLOWS

| PARTICULARS | Half Year Ended September 30, 2025 | Year Ended 31st March, 2025 |
|---|---------------------------------------|--------------------------------|
| A. CASH FLOW FROM OPERATING ACTIVITIES : | | |
| Net profit before tax, | (521.16) | - |
| <u>Adjustment for:</u> | | |
| Depreciation and Amortisation | 0.06 | - |
| Interest Expenses | - | - |
| Interest Earned | - | - |
| Cash Flows from Operations before changes in assets and liabilities | (521.10) | - |
| <u>Movements in Working Capital::</u> | | |
| (Increase)/ Decrease in trade receivables | 208.99 | - |
| (Increase)/ Decrease in Short Term Loans and Advances | - | - |
| (Increase)/ Decrease in other Current Assets | 256.24 | - |
| (Increase)/ Decrease in Intangible Assets | - | - |
| (Increase)/ Decrease in other financial Assets | - | - |
| (Increase)/ Decrease in Inventories | - | - |
| Increase / (Decrease) in Trade Payables | 0.53 | - |
| Increase/ (Decrease) in Other current liabilities | (14.65) | - |
| Increase/ (Decrease) in Current Provisions | - | - |
| Change in Working Capital | 451.10 | - |
| <u>Changes in non current assets and liabilities</u> | | |
| Decrease/(Increase) in loans & advances | - | - |
| (Decrease)/Increase in Long Term Borrowings | - | - |
| (Decrease)/Increase in Long Term Provisions | - | - |
| Changes in non current assets and liabilities | - | - |
| <u>Cash Generated From Operations</u> | (70.00) | - |
| Less: Taxes paid | - | - |
| Net Cash from operating activities(A) | (70.00) | - |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | |
| Increase/ (Decrease) in Security Deposit | - | - |
| (Increase) / Decrease in investment in subsidiary/ associates | - | - |
| Bank Balances not considered as Cash and Cash equivalents | - | - |
| Investment in equity Shares | - | - |
| -Balance of Unclaimed Dividend | - | - |
| Net cash used in Investing activities (B) | - | - |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | |
| Increase / (Decrease) in Share Capital | 339.10 | - |
| Increase / (Decrease) in Borrowings | (76.48) | - |
| Interest paid | - | - |
| Net cash Flow from Financing Activities (C) | 262.62 | - |
| D. Effect of exchange differences on translation of foreign currency cash and cash equivalents | - | - |
| Net Increase/(Decrease) in cash & cash equivalents [A+B+C] | 192.62 | - |
| CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR | 0.24 | - |
| CASH & CASH EQUIVALENTS AT THE END OF THE YEAR | 192.86 | - |

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

(K. Krishnam Raju)

Chairman & Whole-time Director (DIN 00874650)

Place: Hyderabad

Date: 25/10/2025



Independent Auditor's Review Report on unaudited Consolidated Quarterly Financial results of Samsrita labs Limited (Formerly known as Dr Habeebullah Life Sciences Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Samsrita Labs Limited.

1. We have reviewed the accompanying statement of unaudited financial results of Samsrita Labs Limited ("the Company") for the quarter ended September 30, 2025 and year to date results for the period April 01, 2025 to September 30, 2025 ("the Statement") attached herewith, being submitted by the company Pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation")
2. This Statement, which is the responsibility of the company's Management and approved by the Board of Directors, has been Prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting", Ind AS 110 "Consolidated Financial Statements" and Ind AS 28 "Investments in Associates and Joint Ventures" prescribed under Section 133 of the companies act, 2013 read with relevant rules issued there under and other recognised accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We Conducted our review of the statement in accordance with the Standard of Review engagement (SRE) 2410, "Review of Interim Financial Information Performed by the independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether financial results are free of material misstatements. A review Consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit Opinion.





4. The Statement includes the interim financial results of two associate companies, **Krisani Biosciences Private Limited**, whose interim financial results reflect total loss of ₹ 15,580 out of which the company's share of the profit is based on its ownership interest of 32.91% i.e ₹ 5,127 and Qrops Advisory Services Private Limited, whose interim financial results reflect total profit of ₹ 1,35,51,795 out of which the company's share of the profit is based on its ownership interest of 28.62% i.e ₹ 38,78,524 for the quarter ended 30 September 2025, as considered in the Statement. These financial results have not been reviewed by us. The reports have been furnished to us by the management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these associates, is based solely on the financials provided by the management and the procedures performed by us as stated in paragraph 3 above.
5. Based on our review conducted and Procedures performed as stated in Paragraph 3 as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited Financial results prepared in accordance with the recognition and measurement principles laid down in IND AS 34, ", Ind AS 110 "Consolidated Financial Statements" and Ind AS 28 "Investments in Associates and Joint Ventures" Prescribed under Section 133 of the Companies act, 2013 read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. Emphasis of Matters**
We draw attention to the following points:
- i. The Company has created a provision for doubtful debts amounting to ₹2,08,99,089 towards receivables considered doubtful of recovery. The said provision has been made based on management's assessment of the recoverability of trade receivables. The amount is proposed to be written off at the end of the financial year
- ii. The Company has issued 79,41,004 equity shares of ₹10 each to the shareholders of QROPS Advisory Services Private Limited. Out of the total shares issued, the Company has received cash consideration amounting to ₹3,39,10,000, and in respect of the remaining shares, the Company has entered into a share swap arrangement, whereby three equity shares of Rs.10/- each of





MGR & CO
CHARTERED ACCOUNTANTS

HYDERABAD OFF:

Flat No: 101, Suranjana empire Estates,
Dwarakapuri colony, Panjagutta, Hyderabad -
500082

the Company were issued for every one equity share of Rs.10/- each held in QROPS Advisory Services Private Limited.

iii. The Company has acquired a patent valued at ₹ 2,36,00,000 including GST during the quarter through set-off of earlier deposits with the Centre for Liver Research & Diagnostics. Accordingly, this transaction has been disclosed as a non cash transaction.

iv. During this Quarter, the company has write of its advances of Rs 2,59,31,938 with Centre for Lever Research and Diagnostics against their long pending claims arrived during COVID 19 related issues.

Our Conclusion is not modified in respect of this matter.

For MGR & CO
Chartered Accountants
FRN:012787S

MGR

M.G Rao
Partner

M.No.029893

UDIN: 25029893BMHAZU6779

Place: Hyderabad

Date: 25.10.2025

