iSERA

**iSERA LIFESCIENCES LIMITED**

*(Formerly known as Covidh Technologies Limited)*

**CIN:** L72200PN1993PLC252720

**Date:** 04.11.2026

**To,**
**The Listing Department,**
**BSE Limited,**
**25th Floor, Phiroze Jeejeebhoy Towers,**
**Dalal Street, Mumbai, Maharashtra-400001**

**REF: iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited) (Scrip Code: 534920) | Symbol: Covidh)**

**SUBJECT: Outcome of the Board Meeting held today on 4th November 2026 under Regulation 30 and regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**MEETING CONCLUSION TIME**: 5.30P.M.

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, the Board of Directors of the Company at its meeting held on Wednesday, 4th day of November, 2026 held at the registered office of the Company situated at A1-1202, 12th Floor, Boulevard Tower, Phase-2, CTS No. 11, Sadhu Vaswani Chowk, Camp, Pune – 411001 which commenced at 5:00 P.M. and concluded at 5:30 P.M., considered and approved inter-alia:

1. The Un-Audited Financial Results (Standalone) for the Quarter and Half year ended 30th September, 2026, in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. Independent Auditor's Limited Review Report on Un-Audited Financial Results (Standalone) of the Company for the Quarter and Half Year ended 30th September, 2026.

This is for your kind information and record.

Thanking you,

Yours Faithfully,

**For and on Behalf of Board of Directors**
**For iSERA Lifesciences Limited**

For iSERA LIFESCIENCES LIMITED

Authorised Signatory/ Director

**Jayshree Babulal Jain**
**Managing Director**
**DIN: 10017258**

G M K S & CO
Chartered Accountants

**Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of iSERA LIFESCIENCES LIMITED "the Company" Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review Report to
The Board of Directors
iSERA LIFESCIENCES LIMITED
PUNE

1. We have reviewed the accompanying Statement of unaudited financial results of iSERA LIFESCIENCES LIMITED ("the Company") for the quarter ended September 30, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended.

2. The Preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, ('Ind AS 34') "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE 2410),"Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily to making inquiries of the Company personnel responsible for financial and accounting matters and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

G M K S & CO F. R. No. 139767W PUNE Chartered Accountants

**Address :** #30, First Floor, Prestige Point, 283 Shukrawar Peth, Pune 411002, (MH) India.
**T :** 020-24487800 / 900 **E :** admin@gmks.co.in

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies that has not disclosed the information required to be disclosed in terms of Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For G M K S & Co**
**Chartered Accountants**
**FRN: 139767W**






**Abhijit Mundada**
**Partner**
**M No.: 134685**
**Place: Pune**
**Date: 03-11-2026**
**UDIN: 26134685FUUBZT1567**

ISERA LIFESCIENCES LIMITED ( Formerly known as COVIDH TECHNOLOGIES LIMITED)
CIN: L72200TG1993PLC015306
Regd. Off: Office No A1-1202, 12th Floor, Boulevard Towers Phase 2, CTS No 11, Sadhu Vaswani Chowk, Camp, Pune City, Maharashtra, India, 411001
Unaudited Statement of Profit and Loss for the Quarter and period ended September 30, 2026
(Rs. In Lakhs)

| | PARTICULARS | Quarted Ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30/09/2026 | 30/06/2026 | 30/09/2025 | 30/09/2026 | 30/09/2025 | 31/03/2026 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| I | Revenue From Operations | - | - | | | | 135.50 |
| II | Other Income | 7.88 | - | 1.00 | 7.88 | 1.00 | 7.02 |
| III | Total Revenue (I+II) | 7.88 | - | 1.00 | 7.88 | 1.00 | 142.52 |
| IV | Expenses | | | | | | |
| | Cost of Materials Consumed | - | - | - | - | - | - |
| | Purchases of Stock-in-trade | - | - | - | - | - | - |
| | Changes in inventories | - | - | - | - | - | - |
| | Employee benefits expense | 4.17 | 2.31 | - | 6.48 | - | 5.25 |
| | Finance Costs | - | - | - | - | - | - |
| | Depreciation and amortization expense | 0.72 | - | - | 0.72 | - | - |
| | Other Expenses | 16.09 | 31.31 | 0.30 | 47.40 | 1.84 | 103.63 |
| | Total Expenses | 20.99 | 33.62 | 0.30 | 54.61 | 1.84 | 108.88 |
| V | Profit/ (Loss) before Exceptional and Extraordinary Items and tax (III-IV) | (13.11) | (33.62) | 0.70 | (46.73) | (0.84) | 33.64 |
| VI | Exceptional Items | - | - | | | | - |
| VII | Profit/ (Loss) before Extraordinary Items and tax (V-VI) | (13.11) | (33.62) | 0.70 | (46.73) | (0.84) | 33.64 |
| VIII | Extraorindary Items | - | - | | | | - |
| IX | Profit/ (Loss) before Tax (VII-VIII) | (13.11) | (33.62) | 0.70 | (46.73) | (0.84) | 33.64 |
| X | Tax Expense: | | | | | | |
| | Current Tax | - | - | - | | | 7.70 |
| | Deferred Tax | - | - | - | | | - |
| XI | Profit/ (Loss) for the period from continuing operations (IX-X) | (13.11) | (33.62) | 0.70 | (46.73) | (0.84) | 25.94 |
| XII | Less: Minority Interest | - | - | | | | - |
| XIII | Profit/ (Loss) for the period (XI-XII) after minority interest | (13.11) | (33.62) | 0.70 | (46.73) | (0.84) | 25.94 |
| XIV | Other Comprehensive Income | - | - | | | | - |
| XV | Total Comprehensive Income | (13.11) | (33.62) | 0.70 | (46.73) | (0.84) | 25.94 |
| XVI | Paid Up Equity Share Capital (Face Value of Rs.10 Each) | 840.90 | 840.90 | 32.34 | 840.90 | 32.34 | 840.90 |
| XVII | Reserves (excluding Revalution Reserve) | (62.92) | (49.81) | 42.98 | (62.92) | (42.98) | (16.19) |
| XVIII | Earnings Per Share (EPS) | | | | | | |
| | Basic | (0.62) | (1.60) | 0.22 | (0.56) | (0.26) | 0.74 |
| | Diluted | (0.62) | (1.60) | 0.22 | (0.56) | (0.26) | 0.74 |

NOTES:

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 03, 2026 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 The results of the Company have been prepared in accordance with the recognition and measurent principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 2013 read with the relevant rules issued thereunder and other accouting propouncements generally accepted in India and in terms of Reg 33 of SEBI (Listing obligations and disclosure requirements) Regulations, 2015

3 The results are also available on the webiste of the Company covidhtechnologies.com

4 The Company is engaged in IT/ITES business in one segment only and hence there are no separate reportable segments as per Ind AS -108 "Operating Segments"

5 Figures of the corresponding previous periods are regrouped and reclassified wherever considered necessary to correspond with current period's presentation.

For G M K S & Co
Chartered Accountants
FRN: 139767W

Abhijit Mundada
Partner
M.No. 134685
Place: Pune
Date: 03-11-2026

G M K S & CO ★ Chartered Accountants ★ F.R.No. 139767W PUNE

For and on Behalf of Board of Directors of
ISERA LIFESCIENCES LIMITED ( Formerly known as COVIDH TECHNOLOGIES LIMITED)

For ISERA LIFESCIENCES LIMITED

Jayshree Suresh Jain
Director
DIN: 10017258

Nandakumar Kadam
Director
DIN: 07551886

Authorised Signatory/ Director

**iSERA LIFESCIENCES LIMITED (COVIDH TECHNOLOGIES LIMITED)**
**CIN: L72200PN1993PLC252720**
**Office No A1-1202, 12th Floor, Boulevard Towers Phase 2, CTS No 11, Sadhu Vaswani Chowk, Camp, Pune- 411001, Maharashtra, India**

**(All amounts are in INR Lakhs unless otherwise stated)**
**Unaudited Balance Sheet as at 30th September 2026**

| | PARTICULARS | Note No. | As at September 30, 2026 | As at June 30, 2026 |
|---|---|---|---|---|
| I | **ASSETS:** | | | |
| (1) | **Non-current assets** | | | |
| | (a) Property, Plant and Equipment | 3 | 37.76 | - |
| | (I) Investments | | | |
| | (ii) Other Financial Assets | 4 | 100.00 | 600.00 |
| (2) | **Current assets** | | | |
| | (a) Inventories | | - | - |
| | (b) Financial assets | | - | - |
| | (i) Investments | | - | - |
| | (ii) Trade receivables | 5 | 70.16 | 120.16 |
| | (iii) Cash and cash equivalents | 6 | 3.55 | 75.59 |
| | (iv) Bank Balances other than (iii) above | | | |
| | (v) Loans and advances | 7 | 123.93 | 123.94 |
| | (vi) Investments held for Sale | | | |
| | (c) Other current assets | 8 | 467.19 | 52.54 |
| | **TOTAL ASSETS** | | **802.59** | **972.24** |
| II | **EQUITY AND LIABILITIES:** | | | |
| | **Equity** | | | |
| | (i)Equity Share Capital | 9 | 840.90 | 840.90 |
| | (ii)Reserves and Surplus | 10 | (62.92) | (49.81) |
| | **Liabilities** | | | |
| (1) | **Non Current Liabilities** | | | |
| | (a) Financial Liabilities | | | |
| | (i) Long term Borrowings | 11 | 7.98 | 166.28 |
| | (b) Deferred tax liabilities (Net) | | | |
| (2) | **Current Liabilities** | | | |
| | (a) Financial Liabilities | | | |
| | (i) Trade Payables | 12 | 3.18 | 0.57 |
| | (b) Other current liabilities | 13 | 1.65 | 2.49 |
| | (c) Short Term Provisions | 14 | 11.81 | 11.81 |
| | **TOTAL EQUITY AND LIABILITIES** | | **802.59** | **972.24** |

**As per our report of even date**
**For G M K S & Co**
**Chartered Accountants**
**F.R.N:139767W**

**Abhijit Mundada**
**Partner**
**M. No. 134685**
**Place: Pune**
**Date: 03-11-2026**

**For and on behalf of the Board of Directors**
**iSERA LIFESCIENCES LIMITED**

For iSERA LIFESCIENCES LIMITED
Jayshree
Authorised Signatory

**Jayshree Jain**
**Director**
**DIN: 10017258**

For iSERA LIFESCIENCES LIMITED
Authorised Signatory

**Nandakumar Kadam**
**Director**
**DIN: 07551886**

iSERA LIFESCIENCES LIMITED (COVIDH TECHNOLOGIES LIMITED)
CIN: L72200TG1993PLC015306
Office No A1-1202, 12th Floor, Boulevard Towers Phase 2, CTS No 11, Sadhu Vaswani Chowk, Camp, Pune- 411001, Maharashtra, India

(All amounts are in INR Lakhs unless otherwise stated except EPS)

Unaudited Statement of Profit & Loss for the period ended 30th September 2026

| | PARTICULARS | Note No. | As at September 30, 2026 | As at June 30, 2026 |
|---|---|---|---|---|
| I | Revenue from operations | | | |
| II | Other Income | 15 | 7.88 | - |
| III | **Total Income (I+II)** | | **7.88** | - |
| IV | **Expenses:** | | | |
| | Operating Expenses | | | |
| | Employee Benefit expenses | 16 | 4.17 | 2.31 |
| | Depreciation and amortization expense | 3 | 0.72 | - |
| | Administrative Expenses | 17 | 16.09 | 31.31 |
| | **Total Expenses** | | **20.99** | **33.62** |
| V | Profit before exceptional and extraordinary items and tax (III - IV) | | (13.11) | (33.62) |
| | -Exceptional Items | | - | - |
| | -Prior period expenses | | - | - |
| VI | Profit before tax | | (13.11) | (33.62) |
| VII | Tax Expense | | | |
| | - Current tax | | | |
| | - Deferred tax | | - | - |
| VII | Profit for the period (V-VI) | | (13.11) | (33.62) |
| VIII | Other Comprehensive Income (OCI) | | | |
| | i) Items that will not be reclassified to profit & loss | | - | - |
| | ii) Income tax relating to items that will not be reclassified to profit & loss | | - | - |
| | Other comprehensive income for the year (net of tax) | | - | - |
| IX | Total Comprehensive Income (VII+VIII) | | (13.11) | (33.62) |
| X | Earnings per equity share: (Equity shares of par value of Rs.10/- each) | | | |
| | - Basic | | (0.62) | -1.60 |
| | - Diluted | | (0.62) | -1.60 |

**As per our report of even date**
**For G M K S & Co**
**Chartered Accountants**
**F.R.N:139767W**

G M K S & CO ★ F.R. No. 139767W PUNE ★ Chartered Accountants

**Abhijit Mundada**
**Partner**
**M. No. 134685**
**Place: Pune**
**Date: 03-11-2026**

**For and on behalf of the Board of Directors**
**iSERA LIFESCIENCES LIMITED**

For iSERA LIFESCIENCES LIMITED

Authorised Signatory / Director

**Jayshree Jain**
**Director**
**DIN: 10017258**

**Nandakumar Kadam**
**Director**
**DIN: 07551886**

**iSERA LIFESCIENCES LIMITED (COVIDH TECHNOLOGIES LIMITED)**
**CIN: L72200PN1993PLC252720**
**Office No A1-1202, 12th Floor, Boulevard Towers Phase 2, CTS No 11, Sadhu Vaswani Chowk, Camp, Pune- 411001, Maharashtra, India**

**(All amounts are in INR Lakhs unless otherwise stated)**
**Statement of Cashflow as at 30 September,2026**

| PARTICULARS | As at September 30, 2026 | As at September 30, 2025 |
|---|---|---|
| **A. CASH FLOW FROM OPERATING ACTIVITIES :** | | |
| Net profit before tax | (46.73) | (0.84) |
| Adjustment for: | | |
| Depreciation and Amortisation | 0.72 | - |
| Interest income | (7.88) | - |
| **Cash Flows from Operations before changes in assets and liabilities** | **(53.89)** | **(0.84)** |
| Movements in Working Capital:: | | |
| (Increase)/ Decrease in trade receivables | 50.00 | - |
| (Increase)/Decrease in other Current Assets | (441.71) | (0.18) |
| Increase / (Decrease) in Trade Payables | (46.32) | (1.26) |
| (Increase) / Decrease in Short Term Provision | - | 0.30 |
| Increase/(Decrease) in Other current liabilities | (2.25) | 1.04 |
| Change in Working Capital | **(440.28)** | **(0.09)** |
| **Changes in non current assets and liabilities** | | |
| Decrease/(Increase) in Other financial assets | 400.00 | - |
| **Changes in non current assets and liabilities** | **400.00** | **-** |
| Cash Generated From Operations | (94.17) | (0.93) |
| Less: Taxes paid | - | - |
| **Net Cash from operating activities(A)** | **(94.17)** | **(0.93)** |
| **B. CASH FLOW FROM INVESTING ACTIVITIES** | | |
| (Increase) / Decrease in Fixed assets and Capital Work In progress | (38.48) | - |
| Interest income | 7.88 | - |
| **Net cash used in Investing activities (B)** | **(30.60)** | **-** |
| **C.CASH FLOW FROM FINANCING ACTIVITIES** | | |
| Increase / (Decrease) in Share Capital | | |
| Addition in Loan | (158.30) | - |
| Interest paid | | |
| **Net cash Flow from Financing Activities ( C )** | **(158.30)** | **-** |
| **Net Increase/(Decrease) in cash & cash equivalents [A+B+C]** | (283.07) | (0.93) |
| **CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR** | 286.62 | 2.08 |
| CASH & CASH EQUIVALENTS AT THE END OF THE YEAR | **3.55** | **1.15** |
| **Components of cash and cash equivalents** | | |
| Cash on hand | - | - |
| With banks in current accounts | 3.55 | 1.15 |
| **Total cash and cash equivalents** | **3.55** | **1.15** |

As per our report of even date
For G M K S & Co
Chartered Accountants
F.R.N:139767W

Abhijit Mundada
Partner
M. No. 134685
Place: Pune
Date: 03-11-2026

G M K S & CO
F.R.No. 139767W
PUNE
Chartered Accountants

For and on behalf of the Board of Directors
iSERA LIFESCIENCES LIMITED

FOR iSERA LIFESCIENCES LIMITED

Authorised Signatory/ Director

Jayshree Jain
Director
DIN: 10017258

Nandakumar Kadam
Director
DIN: 07551886