iSERA

iSERA LIFESCIENCES LIMITED

(Formerly known as Covidh Technologies Limited)
CIN: L72200PN1993PLC252720

Date: August 07, 2026

To,
The Listing Department
BSE Limited
Phirozee Jeejeebhoy Towers
Dalal Street, 25th Floor
Mumbai – 400001

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

Subject: Outcome of the Board Meeting held on 07.08.2026 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, the Board of Directors of the Company at its meeting held on Friday, the 07th day of August, 2026 at the Registered Office of the Company which commenced at 02:00 P.M. and concluded at 02:30 P.M. considered and approved inter alia:

1. The Un-Audited Financial Results (Standalone) for the Quarter ended 30th June, 2026, in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as enclosed herewith.
2. Independent Auditor's Limited Review Report on Un-Audited Financial Results (Standalone) of the Company for the quarter ended 30th June, 2026 as enclosed herewith.

You are requested to take the same on record kindly.

Thanking you,
Yours faithfully,

For iSERA LIFESCIENCES LIMITED

For and on behalf of
iSERA Lifesciences Limited (Formerly Known as Covidh Technologies Limited)

Jayshree

Authorised Signatory/ Director

Jayshree Suresh Jain
Managing Director
DIN: 10017258

Office No. A1-1202, 12th Floor, Boulevard Tower, Phase-2, CTS No. 11, Sadhu Vaswani Chowk, Camp, Pune – 411001
Tel: +91 83290 12053 • Email: cscovidh@gmail.com • Website: www.covidhtechnologies.com

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 June 30, 2026

(Rs. In Lakhs)

	PARTICULARS	Quarted Ended			Year Ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		Unaudited	Audited	Unaudited	Audited
I	Revenue From Operations	-	116.18	-	135.50
II	Other Income	-	5.77	-	7.02
III	Total Revenue (I+II)	-	121.95	-	142.52
IV	Expenses				
	Cost of Materials Consumed	-	-	-	-
	Purchases of Stock-in-trade	-	-	-	-
	Changes in inventories	-	-	-	-
	Employee benefits expense	2.31	4.03	-	5.25
	Finance Costs	-	-	-	-
	Other Expenses	31.31	55.24	1.54	103.63
	Total Expenses	33.62	59.27	1.54	108.88
V	Profit/ (Loss) before Exceptional and Extraordinary items and tax (III-IV)	(33.62)	62.68	(1.54)	33.64
VI	Exceptional Items	-	-	-	-
VII	Profit/ (Loss) before Extraordinary items and tax (V-VI)	(33.62)	62.68	(1.54)	33.64
VIII	Extraorindary items	-	-	-	-
IX	Profit/ (Loss) before Tax (VII-VIII)	(33.62)	62.68	(1.54)	33.64
X	Tax Expense:				
	Current Tax	-	7.70	-	7.70
	Deferred Tax	-	-	-	-
XI	Profit/ (Loss) for the period from continuing operations (IX-X)	(33.62)	54.98	(1.54)	25.94
XII	Less: Minority Interest	-	-	-	-
XIII	Profit/ (Loss) for the period (XI-XII) after minority interest	(33.62)	54.98	(1.54)	25.94
XIV	Other Comprehensive Income	-	-	-	-
XV	Total Comprehensive Income	(33.62)	54.98	(1.54)	25.94
XVI	Paid Up Equity Share Capital (Face Value of Rs.10 Each)	840.90	840.90	30.00	840.90
XVII	Reserves (excluding Revalution Reserve)	(49.81)	(16.19)	(43.68)	(16.19)
XVIII	Earnings Per Share (EPS)				
	Basic	(1.60)	1.58	0.05	0.74
	Diluted	(1.60)	1.58	0.05	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 June 7, 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 proouncements 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 and on Behalf of Board of Directors of
iSERA LIFESCIENCES LIMITED (Formerly known as COVIDH TECHNOLOGIES LIMITED)

For iSERA LIFESCIENCES LIMITED

Jayshree

Authorised Signatory/ Director

Jayshree Suresh Jain
Managing Director
DIN: 10017258
Place: Pune

GMKS & 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 June 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.

GMKS & CO
FRN 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

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

Abhijit Mundada
Partner
M No.: 134685
Place: Pune
Date: 07-08-2026
UDIN: 26134685QABDAU4734