To,
BSE Limited
P J Towers
Dalal Streets
Mumbai-400001

Scrip code:534920

Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Administrative Warning Letter received from the Securities and Exchange Board of India ("the SEBI").

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby inform you that the Company has received an administrative warning letter from the SEBI on November 06, 2026 via email.

The details required under Regulation 30 read with the SEBI Master Circular No.: HO/49/14/14(7)2025- CFD-POD2/I/3762/2026 dated January 30, 2026, as amended and Industry Standards Note on Regulation 30 of the Listing Regulations are enclosed herewith as an Annexure-A and Form-A. A copy of warning letter is also enclosed as an Annexure-B.

With reference to above, the Company shall ensure due compliance of the directions contained in the letter and exercise due caution to avoid recurrence of such events.

We request you to kindly take our aforesaid submission on record.

Thanking you,
Yours Sincerely,
For and on behalf of iSERA Lifesciences Limited
(Formerly Known as Covidh Technologies Limited)

Deepakshi
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Deepakshi
Company Secretary and Compliance Officer
M. No. 76335

Annexure - A

Disclosure of information pursuant to Regulation 30 of the Listing Regulations read with the SEBI Master Circular No.: HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026:

Sr. No.	Particulars	Details
1	Name of the Authority	The Securities and Exchange Board of India ("the SEBI")
2	Nature and details of the action(s) taken or order(s) passed	The SEBI has issued administrative warning letter to the Company for Non-submission of the compliance certificate under Regulation 7(3) for FY 2020–21 and the statement of investor grievances under Regulation 13(3) for Q4 FY 2018–19 and Non-publication of newspaper advertisements in respect of financial results for Q1 FY 2017–18 to Q4 FY 2018–19 (excluding Q3 FY 2018–19), Q4 FY 2019–20 and Q1 FY 2020–21, in violation of Regulation 47 of SEBI (LODR) Regulations.
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the Authority	The letter was received by mail on 06.11.2026.
4	Details of the violation(s) / contravention(s) committed or alleged to be committed	The SEBI has issued administrative warning letter to the Company for Non-submission of the compliance certificate under Regulation 7(3) for FY 2020–21 and the statement of investor grievances under Regulation 13(3) for Q4 FY 2018–19 and non-publication of newspaper advertisements in respect of financial results for Q1 FY 2017–18 to Q4 FY 2018–19 (excluding Q3 FY 2018–19), Q4 FY 2019–20 and Q1 FY 2020–21, in violation of Regulation 47 of SEBI (LODR) Regulations
5	Impact on financial, operation or other activities of the Listed Entity, quantifiable in monetary terms to the extent possible.	There is no impact on the financial, operation or other activities of the Company, for more information refer to clause 11 of Form-A.
6	Reason for delay in disclosure of the communication	Although the communication is dated October 22, 2026, the Company received the same

		electronically only on November 6, 2026 at 10:42 (IST) via mail. Thereafter, owing to the Diwali festive season and the consequent office closure, the matter could be taken up for examination only upon resumption of office. Subsequently, the Company undertook an internal review of the issues raised in the communication and required time to verify the relevant facts, collate supporting documents and ascertain the complete factual position before making the disclosure.

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Form-A

Disclosure by iSERA Lifesciences Limited (formerly known as Covidh Technologies Limited) regarding receipt of communication from regulatory, statutory, enforcement or judicial authority under the Listing Regulations.

[Regulation 30(13) – Disclosure of communication from regulatory, statutory, enforcement or judicial authority]

Sr. No.	Particulars	Details
1.	Name of the Listed Company	iSERA Lifesciences Limited (formerly known as Covidh Technologies Limited)
2.	Type of communication received	Administrative warning letter from the SEBI
3.	Date of receipt of communication	The letter was received by mail on 06.11.2026.
4.	Authority from whom communication received	The Securities and Exchange Board of India ("the SEBI")
5.	Brief summary of the material contents of the communication received, including reasons for receipt of the communication	The SEBI has issued administrative warning letter to the Company for Non-submission of the compliance certificate under Regulation 7(3) for FY 2020–21 and the statement of investor grievances under Regulation 13(3) for Q4 FY 2018–19 and non-publication of newspaper advertisements in respect of financial results for Q1 FY 2017–18 to Q4 FY 2018–19 (excluding Q3 FY 2018–19), Q4 FY 2019–20 and Q1 FY 2020–21, in violation of Regulation 47 of SEBI (LODR) Regulations
6.	Period for which communication would be applicable, if stated	**The communication pertains to the following periods:** 1. FY 2020–21 – non-submission of compliance certificate under Regulation 7(3). 2. Q4 FY 2018–19 – non-submission of investor grievance statement under Regulation 13(3). 3. Q1 FY 2017–18 to Q4 FY 2017–18, Q1 FY 2018–19, Q2 FY 2018–19, Q4 FY 2018–19, Q4 FY 2019–20 and Q1 FY 2020–21 – non-publication of newspaper advertisements under Regulation 47."
7.	Expected financial implications on the Listed Company, if any	There is no impact on the financial, operation or other activities of the Company.
8.	Details of any aberrations / non-compliances identified by the Authority in the communication	The SEBI has issued administrative warning letter to the Company for Non-submission of the compliance certificate under Regulation 7(3) for FY 2020–21 and the statement of investor grievances under Regulation 13(3) for Q4 FY 2018–19 and non-publication of newspaper advertisements in respect of financial results for Q1 FY 2017–18 to Q4 FY 2018–19 (excluding Q3 FY 2018–19), Q4 FY 2019–20 and Q1 FY 2020–21, in violation of Regulation 47 of SEBI (LODR) Regulations
9.	Details of any penalty or restriction or sanction	No penalty or restriction or sanction are imposed pursuant to the said communication, for more information refer to clause 11

	imposed pursuant to the communication	
10.	Action(s) taken by Listed Company with respect to the communication	The Company shall ensure due compliance with the regulations and exercise due caution to avoid recurrence of such events.
11.	Any other relevant information-Reason for delay and details of the IBC order	**Reason for Delay:** Although the communication is dated October 22, 2026, the Company received the same electronically only on November 6, 2026 at 10:42 (IST) via mail. Thereafter, owing to the Diwali festive season and the consequent office closure, the matter could be taken up for examination only upon resumption of office. Subsequently, the Company undertook an internal review of the issues raised in the communication and required time to verify the relevant facts, collate supporting documents and ascertain the complete factual position before making the disclosure. **Details of the IBC order:** we wish to submit that the Corporate Insolvency Resolution Process (CIRP) of Covidh Technologies Limited commenced on January 5, 2021, under Section 9 of the Insolvency and Bankruptcy Code, 2016 ("IBC"), and culminated in the approval of the Resolution Plan by the Hon'ble National Company Law Tribunal (NCLT), Hyderabad Bench, vide its order dated January 10, 2022, under Section 31(1) of the Code. In accordance with Section 31(1) of the IBC, the approved Resolution Plan is binding on the Corporate Debtor and all its stakeholders, including statutory authorities such as BSE. Further, Section 238 of the Code provides for an overriding effect of the IBC over any other prevailing laws that may be inconsistent with its provisions. As per the list of claims received and verified by the Resolution Professional under Regulation 13 of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016, no claims were submitted or admitted on behalf of BSE. Accordingly, the Resolution Plan did not consider any liability towards BSE. Further, as per Clause 17 of the Order passed by the Hon'ble NCLT, Hyderabad Bench, vide its order dated January 10, 2022, all crystallised and unclaimed liabilities of the Company as on the date of the order stand extinguished upon approval of the Resolution Plan. The relevant clause is reproduced hereunder for ready reference: Clause 17 (i), (ii) Extinguishment of penalty clause (i) The Resolution Plan shall be binding on the Corporate Debtor, its employees, members, creditors, including the Central Government, any State Government or any local authority to whom a debt in respect of the payment of dues arising under any law for the time being in force is due, guarantors and other stakeholders involved in the Resolution Plan. (ii) All crystallized liabilities and unclaimed liabilities of the Corporate Debtor as on the date of this order shall stand extinguished on the approval of this Resolution Plan. In light of the above, and pursuant to the successful implementation of

		the Resolution Plan, the non-compliances pertaining to the period prior to the approval of the Resolution Plan are not required to be separately rectified or regularised by the Company, considering the binding nature of the approved Resolution Plan and the overriding effect of Section 238 of the IBC. Accordingly, the aforesaid non-compliances may kindly be considered in light of the NCLT Order dated January 10, 2022, and the applicable provisions of the IBC.

Deepakshi
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ऊप महाप्रबंधक
DEPUTY GENERAL MANAGER
निगम वित्त विभाग
CORPORATION FINANCE DEPARTMENT
पर्यवेक्षण, प्रवर्तन एवं शिकायतों संबंधी प्रभाग – 5
DIVISION OF SUPERVISION, ENFORCEMENT AND COMPLAINTS - 5

I/24119/2026
October 22, 2026

iSERA Lifesciences Ltd (Formerly known as Covidh Technologies Limited),
Office No. 4, Kumar Prestige Point,
238 Shukrawar Peth,, Pune,
Maharashtra – 411002.
cscovidh@gmail.com info@covidh.com

Madam,

Kind Attention: Ms. Deepakshi, Company Secretary and Compliance Officer

Sub: Administrative Warning - Violation of provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("LODR Regulations") in the matter of iSERA Lifesciences Ltd

1. This is reference to the examination conducted by SEBI in the matter of iSERA Lifesciences Ltd. In this regard, it is observed that the iSERA Lifesciences Ltd is in violation of following:

   a) Failure to submit a compliance certificate to the exchange thereby violating Regulation 7(3) of SEBI (LODR) Regulation for the period 2020-21.
   b) Failure to submit a statement detailing the redressal of investor grievances thereby violating Regulation 13(3) of SEBI (LODR) Regulation for the period 2018-19-Q4
   c) Failure to publish an advertisement in th newspaper w.r.t financial results for the period 2017-18-Q1, 2017-18-Q2, 2017-18-Q3, 2017-18-Q4, 2018-19-Q1, 2018-19-Q2, 2018-19-Q4, 2019-20-Q4 and 2020-21-Q1 thereby violating Regulation 47 of SEBI (LODR) Regulations.

2. The above non-compliances has been viewed seriously. Accordingly, the company and its Board of Directors are hereby warned and advised to be careful in future to avoid recurrences of such lapses. Any repetition of the such violation in future will be viewed seriously and appropriate enforcement action would be initiated in accordance with the provisions of the SEBI Act, 1992, the Rules, the Regulations or Circulars issued thereunder.

3. You are also advised to place this communication before your board of directors in the upcoming board meeting and forward their comments to SEBI, as to whether they are satisfied with the corrective steps taken in ensuring future compliance.

4. You are also advised, to disclose the instant administrative warning letter to the stock exchange under Regulation 30 of the LODR Regulations, 2015.

Yours faithfully,

Viral Vinay Parekh

"The issuance of this document may be verified on the web-page accessible through the QR code printed here or from the link - https://www.sebi.gov.in/sebiweb/dnvs-authentication-v2.html."