

# SAMSRITA LABS LIMITED

(Formerly Known as DR Habeebullah Life Sciences Limited)

To,

Date: 28.05.2024

1. BSE Limited P.J. Towers, Dalal Street, Mumbai-400 001	2. Metropolitan Stock Exchange of India Limited 205(A), 2 <sup>nd</sup> Floor, Piramal Agastya Corporate Park, Kamani Junction, LBS Road, Kurla (West), Mumbai-400 070
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Dear Sir/Madam,

**Sub: Outcome of Board Meeting held on 28.05.2024**

**Scrip Code: 539267, SAMSRITA**

With reference to the subject cited above, this is to inform the Exchanges that at the meeting of the Board of Directors of Samsrita Labs Limited (formerly known as Dr Habeebullah Life Sciences Limited) held on Tuesday, 28<sup>th</sup> May, 2024 at 03:30 p.m. at the registered office of the Company at 6-3-354/13/B2, Flat. No. B2, Suryateja Apartments, Hindi Nagar, Punjagutta, Hyderabad-500082, Telangana, the following were considered and approved:

1. Audited financial results for the quarter and financial year ended 31.03.2024. **(Enclosed)**
2. Auditor's Report along with Declaration as per Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter and year ended 31.03.2024. **(Enclosed)**

The meeting concluded at 04:30 p.m.

This is for the information and records of the Exchanges, please.

Thanking you.

Yours sincerely,

**For Samsrita Labs Limited**

**(Formerly known as Dr Habeebullah Life Sciences Limited)**

*K. Narendra Kumar*

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

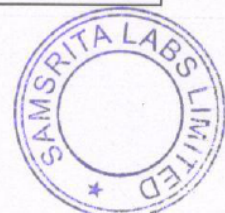


**Encl: as above**

**PART II - AUDITED FINANCIAL RESULTS FOR THE QUARTER IV AND YEAR ENDED 31ST MARCH, 2024**

(INR In Lakhs)

	Quarter Ended			Year Ended	
	3 Months Ended 31/03/2024	Preceding 3 Months Ended 31/12/2023	Corsp. 3 months ended 31/03/2023	31-03-2024	31-03-2023
	Audited	Unaudited	Audited	Audited	Audited
<b>I</b>	<b>Revenue from Operations</b>	-	-	2.16	2.16
<b>II</b>	<b>Other Income</b>	-	-	14.97	28.52
<b>III</b>	<b>Total Revenue (I+II)</b>	-	-	<b>17.13</b>	<b>30.68</b>
<b>IV</b>	<b>Expenses</b>				
	Purchases	-	-	2.04	2.04
	Cost of Material Consumed	-	-	-	-
	Employee benefits expense	4.26	2.76	4.26	12.61
	Depreciation and Amortisation expense	0.12	0.05	0.12	0.37
	Other Expenses	2.64	1.74	75.91	86.23
	<b>Total Expenses</b>	<b>7.02</b>	<b>4.55</b>	<b>82.33</b>	<b>101.25</b>
<b>V</b>	<b>Profit/(Loss) from before Exceptional Items and tax (I-IV)</b>	<b>(7.02)</b>	<b>(4.55)</b>	<b>(65.20)</b>	<b>(70.57)</b>
<b>VI</b>	<b>Exceptional Items</b>	-	-	-	-
<b>VII</b>	<b>Profit/(Loss) before tax (V-VI)</b>	<b>(7.02)</b>	<b>(4.55)</b>	<b>(65.20)</b>	<b>(70.57)</b>
<b>VIII</b>	<b>Tax Expense:</b>				
	Current Tax	-	-	-	-
	Deferred Tax	-	-	-	-
<b>IX</b>	<b>Profit/ (Loss) for the period from Continuing operations (VII-VIII)</b>	<b>(7.02)</b>	<b>(4.55)</b>	<b>(65.20)</b>	<b>(70.57)</b>
<b>X</b>	<b>Profit/ (Loss) from discontinuing operations</b>	-	-	-	-
<b>XI</b>	<b>Tax Expense of discontinuing operations</b>	-	-	-	-
<b>XII</b>	<b>Profit/ (Loss) for the period from discontinuing operations after tax (X-XI)</b>				
<b>XIII</b>	<b>Profit/ (Loss) for the period (IX+XII)</b>	<b>(7.02)</b>	<b>(4.55)</b>	<b>(65.20)</b>	<b>(70.57)</b>
<b>XIV</b>	<b>Other Comprehensive Income</b>				
	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				
<b>XV</b>	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (loss) and Other Comprehensive Income for the Period)</b>	<b>(7.02)</b>	<b>(4.55)</b>	<b>(65.20)</b>	<b>(70.57)</b>
<b>XVI</b>	<b>Comprehensive Income attributable to Non Controlling Interest</b>	-	-	-	-
<b>XVII</b>	<b>Comprehensive Income attributable to Owners of the company</b>	<b>(7.02)</b>	<b>(4.55)</b>	<b>(65.20)</b>	<b>(70.57)</b>
<b>XVIII</b>	<b>Earnings Per Equity Share (For Continuing Operations) (Face Value INR 10/- each)</b>				
	1) Basic	(0.05)	(0.03)	(0.44)	(0.48)
	2) Diluted	(0.05)	(0.03)	(0.44)	(0.48)
<b>XIX</b>	<b>Earnings Per Equity Share (For Discontinued Operations) (Face Value INR 10/- each)</b>				
	1) Basic	-	-	-	-
	2) Diluted	-	-	-	-
<b>XX</b>	<b>Earnings Per Equity Share (For Continued and Discontinued Operations)(Face Value INR 10/- each)</b>				
	1) Basic	(0.05)	(0.03)	(0.44)	(0.48)
	2) Diluted	(0.05)	(0.03)	(0.44)	(0.48)
<b>XXI</b>	<b>Paid Up Equity Share Capital (Face Value of INR 10/- per share)</b>	<b>1,480.87</b>	<b>1,480.87</b>	<b>1,480.87</b>	<b>1,480.87</b>



**Notes:**

1. In pursuance with Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III of Companies Act, 2013, the above Financial Results have been audited by the Statutory Auditors of Company and recommended by Audit Committee and subsequently approved by Board of Directors of Company at their meeting held on Tuesday, May 28th, 2024.
2. The Financial Statements have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under Section 133 of Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
3. The figures of the previous year/periods have been re-grouped/re-classified, whenever necessary, for the purpose of comparison.
4. The figures of the current quarter ended March 31, 2024 and the quarter ended March 31, 2023 are the balancing figures between the audited figures in respect of the full financial year ended respectively and published unaudited year to date figures upto the third quarter of the respective financial years.
5. The Company has only one reportable segment i.e., **Health Care** Sector. Hence, the separate disclosure on Segment information is not required.
6. The results are also available on the website of the Company [www.drhlsl.com](http://www.drhlsl.com)

For SAMSRITA LABS LIMITED

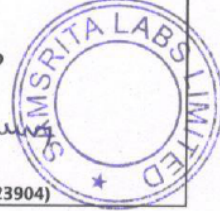
*K. Narendra Kumar*

K. N.V.Narendra Kumar

Whole-time Director & CFO (DIN 09223904)

Place : Hyderabad

Date: 28/05/2024



<b>SAMSRITA LABS LIMITED</b>		
<b>Statement of Assets and Liabilities</b>		
<i>(INR. in Lakhs)</i>		
Particulars	<b>STANDALONE</b>	
	31/03/2024	31/03/2023
<b>ASSETS</b>		
<b>1 Non Current Assets</b>		
a Property, Plant and Equipments	0.63	0.87
b Capital Work In Progress	-	-
c Investment Prpoerty	-	-
d Goodwill	-	-
e Other Intangible Assets	-	-
f Intangible Assets under development	325.95	325.95
g Biological assets other than bearer plants	-	-
h Financial Assets:	-	-
i Investments	487.06	487.06
ii Trade Receivables	-	-
iii Loans	-	-
iv Others	200.00	200.00
v Loans	-	-
vi Others	-	-
i Deferred Tax Assets (net)	-	-
j Other Non Current Assets	-	-
<b>Total Non Current Assets</b>	<b>1,013.64</b>	<b>1,013.89</b>
<b>2 Current Assets</b>		
a Inventories	-	-
b Financial Assets	-	-
i Investments	-	-
ii Trade Receivables	209.14	209.97
iii Cash and Cash Equivalents	0.42	0.53
iv Bank balances other than above	-	-
v Loans and Advances	-	-
vi Other financial assets	-	-
c Current Tax Assets (net)	-	-
d Other Current Assets	340.47	339.21
<b>Total Current Assets</b>	<b>550.03</b>	<b>549.71</b>
<b>Total Assets</b>	<b>1,563.67</b>	<b>1,563.60</b>
<b>EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
a Equity Share Capital	1,480.87	1,480.87
b Other Equity	-	-
i Share Warrants	-	-
ii Reserves and Surplus	(246.55)	(221.56)
iii Non-Controlling Interests	-	-
<b>Total - Equity</b>	<b>1,234.32</b>	<b>1,259.31</b>

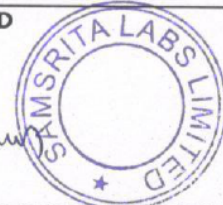


<b>2 Liabilities</b>		
<b>Non Current Liabilities</b>		
a Financial Liabilities	-	-
i Borrowings	-	-
ii Trade Payables	-	-
iii Other Financial Liabilities	-	-
b Provisions	10.07	8.58
c Deferred Tax Liabilities (net)	-	-
d Other Non Current Liabilities	-	-
<b>Total Non Current Liabilities</b>	<b>10.07</b>	<b>8.58</b>
<b>Current Liabilities</b>		
a Financial Liabilities		
i Borrowings	220.32	207.55
ii Trade Payables	3.77	3.50
iii Other Financial Liabilities	-	-
b Other Current Liabilities	95.19	84.66
c Provisions	0.00	0.00
d Current Tax Liabilities (net)	-	-
<b>Total Current Liabilities</b>	<b>319.28</b>	<b>295.71</b>
<b>Total - Equity and Liabilities</b>	<b>1,563.67</b>	<b>1,563.60</b>

For SAMSRIITA LABS LIMITED

*K. Narayana Kumar*

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



Place: Hyderabad  
Date: 28/05/2024

**SAMSRITA LABS LIMITED**

6-3-354/13/B2, Suryateja Apartments, Hindinagar, Punjagutta  
Hyderabad 500082, Telangana State, INDIA

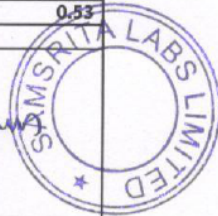
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2024**

(INR. in Lakhs)

PARTICULARS	Year Ended March 31, 2024	Year Ended March 31, 2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net profit before tax	(24.99)	(70.57)
Adjustment for:	-	-
Depreciation and Amortisation	0.24	0.37
Interest Expenses	-	-
Interest Earned	-	-
<b>Cash Flows from Operations before changes in assets and liabilities</b>	<b>(24.75)</b>	<b>(70.19)</b>
<b>Movements in Working Capital::</b>		
(Increase)/ Decrease in trade receivables	0.82	2.49
(Increase)/ Decrease in Short Term Loans and Advances	-	94.00
(Increase)/ Decrease in other Current Assets	(1.25)	6.32
(Increase)/ Decrease in other other financial Assets	-	52.59
(Increase)/ Decrease in Inventories	-	-
Increase /(Decrease) in Trade Payables	0.27	(8.65)
Increase/ (Decrease) in Other current liabilities	10.54	(12.18)
Increase/ (Decrease) in Current Provisions	-	-
<b>Change in Working Capital</b>	<b>10.38</b>	<b>134.57</b>
<b>Changes in non current assets and liabilities</b>		
Decrease/(Increase) in other financials Assets	-	0.25
(Decrease)/Increase in Long Term Borrowings	-	-
(Decrease)/Increase in Long Term Provisions	1.49	1.49
<b>Changes in non current assets and liabilities</b>	<b>1.49</b>	<b>1.74</b>
<b>Cash Generated From Operations</b>	<b>-12.88</b>	<b>66.12</b>
Less: Taxes paid	0	0
<b>Net Cash from operating activities(A)</b>	<b>-12.88</b>	<b>66.12</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Increases) / Decrease in Fixed assets and Capital Work In progress	0	0
Bank Balances not considered as Cash and Cash equivalents	0	0
Investment in equity Shares	0	0
Balance of Unclaimed Dividend		
<b>Net cash used in Investing activities (B)</b>	<b>0</b>	<b>0</b>
<b>C.CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase / (Decrease) in Share Capital	0	0
Increase / (Decrease) in Borrowings	12.77	-66.52
Interest paid	0	0
<b>Net cash Flow from Financing Activities ( C )</b>	<b>12.77</b>	<b>-66.52</b>
<b>D. Effect of exchange differences on translation of foreign currency cash and cash equivalents</b>	<b>0</b>	<b>0</b>
<b>Net Increase/(Decrease) in cash &amp; cash equivalents [A+B+C]</b>	<b>-0.09</b>	<b>-0.40</b>
<b>CASH &amp; CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<b>0.52</b>	<b>0.93</b>
<b>CASH &amp; CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<b>0.43</b>	<b>0.53</b>

For SAMSRITA LABS LIMITED

*K. Navendra Kumar*  
K. N.V.Narendra Kumar  
Whole-time Director & CFO  
(DIN 09223904)



Place: Hyderabad  
Date: 28/05/2024



**Independent Auditor's Report on Quarterly Financial Results and Year-to-Date Financial Results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015**

**To the Board of Directors of SAMSRITA LABS LIMITED**

**Report on the Audit of Financial Results**

**Opinion**

We have audited the accompanying annual financial results of **SAMSRITA LABS LIMITED** (hereinafter referred to as 'the Company') for the quarter and year ended March 31, 2024 ('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 ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of net loss and other financial information of the Company for the year ended March 31, 2024.

**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 Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



**MUMBAI OFFICE :**  
AKT House, Plot No. C1 B 4/32,  
Opp. Artist Village Bus Stand,  
Near Arenja Complex, Sec. 8,  
CBD Belapur, Mumbai - 400 614

**KOLKATA OFFICE :**  
Octavius Building, 1st Floor,  
15C, Hemant Bassu Sarani,  
Opp. Great Eastern Hotel,  
Kolkata, West Bengal - 700 001

**DELHI OFFICE :**  
# 204, Pearls Best Heights - 2  
Netaji Subhash Place,  
Pitampura, Delhi - 110 034.



### Board of Directors' Responsibilities for the Financial Results

This Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net loss in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for the 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 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 Statement 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 Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company 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.

The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

### Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 Statement.

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 Statement, 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 adequate 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors 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 Company 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 Statement 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company 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.



**MUMBAI OFFICE :**  
AKT House, Plot No. C1 B 4/32,  
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Near Arenja Complex, Sec. 8,  
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Octavius Building, 1st Floor,  
15C, Hemant Bassu Sarani,  
Opp. Great Eastern Hotel,  
Kolkata, West Bengal - 700 001

**DELHI OFFICE :**  
# 204, Pearls Best Heights - 2  
Netaji Subhash Place,  
Pitampura, Delhi - 110 034.



**Other Matters**

The Statement include the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

The Annual Financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges on which company shares are listed. These results are based on should be read with the audited financial statements of the company for the year ended March 31, 2024.

Our Opinion is not modified in respect of the above matter.

For MGR & Co

Chartered Accountants

ICAI Firm Registration No. 0127875

*M. G. Rao*



M. G. Rao

Partner

Membership No. 029893

UDIN: 24029893BKACOE5929

Place: Hyderabad

Date: May 28, 2024

# SAMSRITA LABS LIMITED

(Formerly Known as DR Habeebullah Life Sciences Limited)

To,

Date: 28.05.2024

1.BSE Limited P.J. Towers, Dalal Street, Mumbai – 400001	2.Metropolitan Stock Exchange of India Limited Vibgyor Towers, 4 <sup>th</sup> floor, Plot No. C62, Opp. Trident Hotel, BandraKurla Complex, Bandra (E), Mumbai- 400098
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Dear Sir,

**Sub: Declaration pursuant to regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.**

**Ref: Samsrita Labs Limited (formerly known as Dr Habeebullah Life Sciences Limited) (Scrip Code –539267, SAMSRITA)**

I, K.N.V.Narendra Kumar, Whole-time Director & CFO of M/s. Samsrita Labs Limited (formerly known as Dr Habeebullah Life Sciences Limited) hereby declare that, the Statutory Auditors of the company, M/s MGR & Co.Chartered Accountants have issued an Audit Report with unmodified/unqualified opinion on Audited Financial Results (Standalone) of the company for the quarter and year ended 31st March, 2024.

This declaration is issued in compliance of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide. Circular No.CIR/CFD/CMD/56/2016 dated 27-05-2016.

Thanking you,

Yours faithfully,

**For Samsrita Labs Limited  
(Formerly known as Dr Habeebullah Life Sciences Limited)**

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

