

# SAMSRITA LABS LIMITED

(Formerly Known as DR Habeebullah Life Sciences Limited)

To,

Date: 14.11.2023

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 14.11.2023**

**Scrip Code: 539267, SAMSRITA**

With reference to the subject cited above, this is to inform the Exchange that at the meeting of the Board of Directors of Samsrita Labs Limited (formerly known as Dr Habeebullah Life Sciences Limited) held on Tuesday, 14.11.2023 at 3:30 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. Unaudited financial results for the quarter and half-year ended 30.09.2023. **(Enclosed)**
2. Limited Review Report as per Regulation 33 of SEBI (LO&DR) Regulations, 2015 for the quarter and half-year ended 30.09.2023. **(Enclosed)**

The meeting concluded at 4:15 p.m.

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

Thanking you.

Yours sincerely,  
For Samsrita Labs Limited  
(Formerly known as Dr Habeebullah Life Sciences Limited)

*K. Navendra Kumar*

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



Encl: as above

PART-I		UNAUDITED FINANCIAL RESULTS FOR THE QUARTER II AND HALF YEAR ENDED 30TH SEPTEMBER, 2023					(Amount in Lakhs.)
S.No	Particulars	Quarter ended			Half Year ended		Previous Year ended 31-03-2023
		3 Months ended 30-09-2023	Corresponding 3 months ended in previous year 30-09-2022	Preceding 3 months ended 30-06-2023	Half year ended 30-09-2023	Half year ended 30-09-2022	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
I	Revenue from Operations	-	-	-	-	-	2.16
II	Other Income	-	4.52	-	-	8.92	28.52
III	Total Revenue (I+II)	-	4.52	-	-	8.92	30.68
IV	Expenses						
	Purchases	-	-	-	-	-	2.04
	Cost of Material Consumed	-	-	-	-	-	-
	Employee benefits expense	2.76	2.83	2.76	5.53	5.59	12.61
	Depreciation and Amortisation expense	0.05	0.08	0.05	0.10	0.17	0.37
	Other Expenses	2.04	1.58	5.80	7.83	7.63	86.23
	Total Expenses	4.85	4.49	8.61	13.46	13.39	101.25
V	Profit/(Loss) from before Exceptional Items and tax (I-IV)	(4.85)	0.03	(8.61)	(13.46)	(4.47)	(70.57)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(4.85)	0.03	(8.61)	(13.46)	(4.47)	(70.57)
VIII	Tax Expense:						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
IX	Profit/ (Loss) for the period from Continuing operations (VII-VIII)	(4.85)	0.03	(8.61)	(13.46)	(4.47)	(70.57)
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)	(4.85)	0.03	(8.61)	(13.46)	(4.47)	(70.57)
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 relative to items that will be						
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (loss) and Other Comprehensive Income for the Period)	(4.85)	0.03	(8.61)	(13.46)	(4.47)	(70.57)
XVI	Earnings Per Equity Share (For Continuing Operations) (Face Value INR 10/- each)						
	1) Basic	(0.03)	(0.00)	(0.06)	(0.09)	(0.03)	(0.48)
	2) Diluted	(0.03)	(0.00)	(0.06)	(0.09)	(0.03)	(0.48)
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	(0.03)	0.00	(0.06)	(0.09)	(0.03)	(0.48)
	2) Diluted	(0.03)	0.00	(0.06)	(0.09)	(0.03)	(0.48)
XIX	Paid Up Equity Share Capital (Face Value of INR 10/- per share)	1,480.87	1480.87	1,480.87	1,480.87	1480.87	1480.87

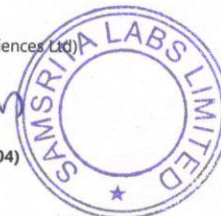
Notes:

- The above unaudited financial results for the quarter and half year ended 30 September 2023 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 Tuesday 14th November 2023.
- 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.
- 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 : 14/11/2023

For SAMSRITA LABS LIMITED  
(Formerly Known as Dr Habeebullah Life Sciences Ltd)

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

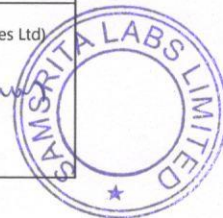


<b>SAMSRITA LABS LIMITED</b>		
(Formerly Known as Dr Habeebullah Life Sciences Ltd)		
<b>Statement of Assets and Liabilities</b>		
Particulars	(Amount in Lakhs.)	
	Half Year Ended 30-09-23 (Unaudited)	Year Ended 31-03-23 (Audited)
<b>ASSETS</b>		
<b>1 Non Current Assets</b>		
a Property, Plant and Equipment	0.77	0.87
b Capital Work In Progress	-	-
c Investment Property	-	-
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>1,013.78</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	0.30	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	340.18	339.21
<b>Total Current Assets</b>	<b>549.63</b>	<b>549.71</b>
<b>Total Assets</b>	<b>1,563.42</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	(235.02)	(221.56)
iii Non-Controlling Interests	-	-
<b>Total - Equity</b>	<b>1,245.85</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	8.58	8.58
c Deferred Tax Liabilities (net)	-	-
d Other Non Current Liabilities	-	-
<b>Total Non Current Liabilities</b>	<b>8.58</b>	<b>8.58</b>
<b>Current Liabilities</b>		
a Financial Liabilities		
i Borrowings	216.85	207.55
ii Trade Payables	3.35	3.50
iii Other Financial Liabilities	-	-
b Other Current Liabilities	88.79	84.66
c Provisions	-	-
d Current Tax Liabilities (net)	-	-
<b>Total Current Liabilities</b>	<b>308.99</b>	<b>295.71</b>
<b>Total - Equity and Liabilities</b>	<b>1,563.42</b>	<b>1,563.60</b>

For SAMSRITA LABS LIMITED  
(Formerly Known as Dr Habeebullah Life Sciences Ltd)

Place: Hyderabad  
Date: 14/11/2023

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



**SAMSRITA LABS LIMITED**  
(Formerly Known as Dr Habeebullah Life Sciences Ltd)  
**STATEMENT OF CASH FLOWS**

PARTICULARS	Half Year Ended September 30,2023	Half Year Ended September 30,2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net profit before tax	(13.46)	(4.47)
<u>Adjustment for:</u>		
Depreciation and Amortisation	0.10	0.17
Interest Expenses	-	-
Interest Earned	-	-
Cash Flows from Operations before changes in assets and liabilities	(13.36)	(4.30)
<u>Movements in Working Capital::</u>		
(Increase)/ Decrease in trade receivables	0.82	2.61
(Increase)/ Decrease in Short Term Loans and Advances	-	-
(Increase)/ Decrease in other Current Assets	-	(1.77)
(Increase)/ Decrease in other financial Assets	(0.97)	(8.02)
(Increase)/ Decrease in Inventories	-	-
Increase / (Decrease) in Trade Payables	(0.16)	(4.57)
Increase/ (Decrease) in Other current liabilities	4.13	0.41
Increase/ (Decrease) in Current Provisions	-	-
<b>Change in Working Capital</b>	<b>3.83</b>	<b>(11.34)</b>
<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	-	-
<b>Changes in non current assets and liabilities</b>	<b>-</b>	<b>-</b>
<b>Cash Generated From Operations</b>	<b>(9.53)</b>	<b>(15.64)</b>
Less: Taxes paid	-	-
<b>Net Cash from operating activities(A)</b>	<b>(9.53)</b>	<b>(15.64)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Increase) / Decrease in Fixed assets and Capital Work In progress	-	-
Bank Balances not considered as Cash and Cash equivalents	-	-
Investment in equity Shares	-	-
-Balance of Unclaimed Dividend	-	-
<b>Net cash used in Investing activities (B)</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase / (Decrease) in Share Capital	-	-
Increase / (Decrease) in Borrowings	9.30	15.05
Interest paid	-	-
<b>Net cash Flow from Financing Activities ( C )</b>	<b>9.30</b>	<b>15.05</b>
<b>D. Effect of exchange differences on translation of foreign currency cash and cash equivalents</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash &amp; cash equivalents [A+B+C]</b>	<b>(0.23)</b>	<b>(0.59)</b>
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	0.53	0.93
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	<b>0.30</b>	<b>0.34</b>

For and on behalf of the Board  
for SAMSRITA LABS LIMITED

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



Place: Hyderabad  
Date: 14/11/2023



**Independent Auditor's Review Report on unaudited 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, 2023 and year to date results for the period July 01, 2023 to September 30, 2023 ("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.





**MGR & CO**  
CHARTERED ACCOUNTANTS

**HYDERABAD OFFICE :**  
Flat No. 101, Suranjana Empire Estates,  
Opp. Union Bank of India, Dwarakapuri Colony,  
Panjagutta, Hyderabad - 500 082.

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 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.

For MGR & CO  
Chartered Accountants  
FRN:012787S

*M.G Rao*  
M.G Rao  
Partner  
M.No.029893  
UDIN: 23029893BGUIYO2155



Place: Hyderabad  
Date: 14/11/2023

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

**KOLKATA OFFICE :**  
Octavius Building, 1st Floor,  
15C, Hemant Bassu Sarani,  
Opp. Great Eastern Hotel.

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