

SCHEME OF REDUCTION OF CAPITAL**BETWEEN****SAMSRITA LABS LIMITED****AND****ITS SHAREHOLDERS AND CREDITORS****UNDER SECTION 66 READ WITH****SECTION 52 OF THE COMPANIES ACT, 2013****AND****NATIONAL COMPANY LAW TRIBUNAL (PROCEDURE FOR
REDUCTION OF SHARE CAPITAL OF COMPANY) RULES 2016****(A) PREAMBLE OF THE SCHEME**

This Scheme of Reduction of Capital is made pursuant to the provisions of Section 66 and Section 52 of the Companies Act, 2013 and other applicable provisions of the Companies Act, 2013 and provides for Re-organisation and reduction of Equity Capital of **"Samsrita Labs Limited"**.

(B) DESCRIPTION OF THE COMPANY

"Samsrita Labs Limited" (CIN: L85110TG1996PLC099198) was originally incorporated under the name and style of Jayavant Industries Limited' on 25.01.1996 in the State of Andhra Pradesh subsequently changed its name to PC Products India Limited on 31.10.2014 and further changed its name to Dr Habeebullah Life Sciences Limited on 25.10.2017. Subsequently the name was changed to Samsrita Labs Limited on 13.10.2022.

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'Samsrita Labs Limited' is a listed Company having its shares listed and traded on BSE Limited and MSEI Limited.

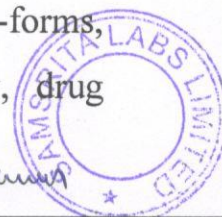
The Registered Office of the Company is situated at 6-3-354/13/B2, Flat. No. B2, Suryateja Apartments Hindi Nagar, Punjagutta, Hyderabad -500082, Telangana.

Main Objects:

The present objects of the Company presently enable it:

1. To carry on in India or elsewhere on its own or through its subsidiaries, the business related to designing, research and development, manufacturing, processing, distilling, compounding, storing, formulating, patenting, acquiring, marketing, distribution, buying, selling, importing, exporting and dealing and developing innovative molecules, modified molecules, pro-drugs, components, medical devices and services, commercializing as well as providing technologies, processes, solutions, training in all or any branches or sub-branches related to life sciences, bio-pharmacy chemical sciences, plant sciences, Nutraceuticals, biological sciences, medical sciences, animal sciences, bio-nanotechnology, bio-electronics, molecular biology, nuclear molecules, synthetic biology, molecular nanotechnology, genetics, stem cells, regenerative medicine, or ganogenesis, biosimilar, Rebo Nucleic Acid Interference technology, biotechnology applications in water technologies, genetherapy, proteomics and genomics, pharmacogenomics, molecular diagnostics, cytogenetics & Fluorescence Situ Hybridiation strategic studies, pharmacology, bio-technology, bioinformatics, bioprocessing, animal and plant rearing, foods, drugs, and pharmaceuticals, generics, formulations, bulk drugs, vaccines, ayurvedic, homeopathy, unani, herbal and other technologies related to present or future related to life-forms, cells, tissue culture, chromogomes, medicine, pathology, toxicology, drug

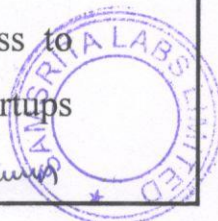
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discovery, physiology anatomy that exist or may be discovered in future and includes the above fields, technologies, devices, applications or combination of any or all of the above.

2. To carry on the business of establishing, running hospitals, nursing homes, diagnostic centres both molecular and non-molecular, operation theatres, post operation management centres, rehabilitation centres, physio-therapy centres, super speciality hospitals including stem cell therapy based hospitals, medical colleges, dental colleges, nursing colleges, mobile clinics, dispensaries, medical stores including mobile, maternity homes, child welfare and family planning centres, Biology and to undertake, engage and offer in various types of clinical research and development activities including clinical trial services, conducting Invitro and In-vivo studies, clinical validation studies and training, data management services for clinical research and other allied activities in accordance with all national and international best practices and regulatory norms as applicable and also act as consultants, training centres and advisors providing technical know-how, and allied services for the operation and improvement of nursing homes, hospitals, medical institutes, medical corners, diagnostic centres and laboratories in India and abroad.
3. To carry on the business of manufactures, buyers, sellers, importers, exporters of and dealers in all kinds of organic and in-organic chemicals, chemical compounds, alkalies, salts, derivatives, chemical preparations, industrial, agricultural, medicinal, pharmaceutical and aromatic and other allied products, cosmetics, perfumeries, cleaners, detergents, oils, fats, paints, varnishes, colours, ingredients, dye stuffs and intermediaries.
4. To carry on in India or elsewhere on its own or through its subsidiaries, associates, joint ventures or any other business associations, the business to establish, acquire fully and/or partly the existing businesses and /or startups

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related to designing, research and development, manufacturing, processing, labs, incubation centres, distilling, compounding, storing, formulating, marketing, distribution, buying, selling, importing, exporting, dealing and developing of biofuels, food industry including processing, seeds, Green technologies, Information technology including deep technologies, logistics, e-commerce, Clinical research and allied activities, advisory services, investments including to act as management consultants or advisors or consultants to corporate bodies and other entities in industry of all kinds whether in India or outside for Pharma and other fields of business.

The Share Capital of the Company as on 31.03.2026 is as under:

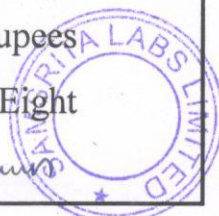
Particulars	Amount in Rs.
Authorized Share Capital	
2,50,00,000 Equity Shares of Rs. 10/- each	25,00,00,000
Total	25,00,00,000
Issued, Subscribed and Paid-Up Share Capital	
2,27,49,710 Equity Shares of Rs. 10/- each	22,74,97,100
Total	22,74,97,100

Subsequent to 31.03.2026 and up to the date of approval of the Scheme by the Board of the Company, there has been no change in the authorized, issued, subscribed and paid-up capital of the Company.

(C) RATIONALE AND PURPOSE OF THE SCHEME

- The Company's financial statement currently reflects Accumulated Losses (debit balance of Profit & Loss Account) to the tune of Rs. 16,12,66,108/- (Rupees Sixteen Crores Twelve Lakhs Sixty-Six Thousand One Hundred and Eight

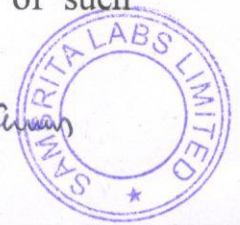
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Only) based on Audited Standalone Financial statements for the financial year ended 31.03.2026.

- b. The present issued, subscribed and paid- up share capital of the Company is Rs. 22,74,97,100/- (Rupees Twenty-two crore seventy-four lakh ninety-seven thousand one hundred only) comprising of 2,27,49,710 (Two crore twenty-seven lakh forty-nine thousand seven hundred ten Only) equity shares of Rs. 10/- each. Accumulated Losses have substantially wiped off the value represented by the Share Capital. This has given the need for readjustment of share capital account and securities premium account in its books of accounts.
- c. In order to re-align the relation between capital and assets; and to accurately and fairly reflect the assets and liabilities of the Company in its books of accounts; and for better presentation of the financial position of the Company, the Board of Directors has decided to write off the Accumulated Losses against Share Capital Account and Securities premium account balance in accordance with the provisions of Sections 66 and 52 of the Companies Act, 2013, and National Company Law Tribunal (Procedure for reduction of share capital of Company) Rules, 2016 and other applicable provisions.
- d. By virtue of article 52 of Articles of Association of the Company, the Company is authorized to reduce its share capital in any manner and in accordance with the provisions of the Act.
- e. Under Section 52 of the Companies Act, 2013 the balance in the Securities Premium Account can only be utilized for purposes specified therein, and any utilization of Securities Premium Account for other purposes would be construed as reduction in capital and the provisions of Section 66 of the Companies Act, 2013 would accordingly be applicable in respect of such reduction.

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- f. After evaluating various options, the Board of Directors at their meeting held on 04.07.2026 had decided to reduce the paid-up capital of the Company and to utilize Securities Premium account. In this regard the Board has decided to reduce the 50% of paid-up share capital of the Company by cancelling and extinguishing 50% of the paid-up value of the shares and to utilize the entire 100% Securities premium account. Furthermore, the reduction of capital would not in any way have any adverse effect on the Company's ability to honour its commitments or meet its obligations in the ordinary course of business.
- g. In the above context, the Company proposes to write off Accumulated Losses of Rs. 15,92,48,550/- (Rupees Fifteen Crores Ninety-Two Lakhs Forty-Eight Thousand Five Hundred and Fifty Only) reflecting in the Audited standalone financial statements of the Company as on March 31, 2026 with the balance appearing in Share Capital Account and Securities Premium account.
- h. Accordingly, upon coming into effect the Scheme,
- (i) balance in Accumulated Losses (debit balance of Profit & Loss Account) to the tune of Rs. 16,12,66,108/- (Rupees Sixteen Crores Twelve Lakhs Sixty-Six Thousand One Hundred and Eight Only) based on Audited standalone financial statements of the Company as on March 31, 2026 reduced to Rs. 20,17,558/- (Rupees Twenty lakh seventeen thousand five hundred and Fifty-Eight only);
- (ii) Share Capital Account be reduced from Rs. 22,74,97,100/- (Rupees Twenty-two crore seventy-four lakh ninety-seven thousand one hundred only) to Rs. 11,37,48,550/- (Rupees Eleven crore thirty-seven lakh forty-eight thousand five hundred fifty only) and

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(iii) Securities Premium account be reduced from Rs.4,55,00,000 (Rupees Four Crores and Fifty-Five Lakhs only) to Rs. Nil.

i. The reduction envisaged under this Scheme would not in any way have any adverse effect on the Company's ability to honour its commitments or meet its obligations in the ordinary course of business and that the reduction of share capital shall not cause any shareholder to hold in fraction shares, if any caused by the reduction of share capital, the same shall be rounded off to next higher integer and the same would be allotted to the respective shareholders. Simultaneously, the increase in the number of shares due to rounding off will be forgone by Mr. Krishnam Raju Kalidindi, Promoter of the Company thus keeping the paid-up Share Capital intact to Rs. 11,37,48,550/- (Rupees Eleven crores thirty-seven lakhs forty-eight thousand five hundred fifty only).

j. Hence, the Board of Directors believe that in order to present a fair position of the affairs of the Company, the most practically and economically efficient option available to the Company would be to utilize the balance lying in the Share Capital to the extent of writing of the Accumulated Losses of the Company, subject to the confirmations / sanctions of the requisite majority of the Shareholders of the Company and the NCLT and such other appropriate authority, as may be applicable.

(D) PARTS OF THE SCHEME:

PART A: Deals with Definitions.

PART B: Deals with Reduction of Capital.

PART C: Deals with General Clauses, Terms and Conditions.

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PART - A
DEFINITIONS

1. DEFINITIONS

In this scheme unless repugnant to the meaning or context thereof, the following expressions shall have the meaning as mentioned herein below:

- 1.1 “Act” or “the Act”** means the Companies Act, 1956, or as the case may be, the Companies Act, 2013 (to the extent applicable) and every modification or re-enactment thereof and references to sections of the Act shall be deemed to mean and include reference to sections enacted in modification or replacement thereof.
- 1.2 “Appointed Date”** means 1st April, 2026 or such other date as may be approved by the Hon’ble National Company Law Tribunal or such appropriate authorities;
- 1.3 “Board of Directors” or “Board”** in relation to ‘Samsrita Labs Limited’ shall, unless it be repugnant to the context or otherwise, includes a Committee of Directors or any person authorized by the Board of Directors or such Committee of Directors.
- 1.4 “BSE”** shall mean BSE Limited.
- 1.5 “Company”** shall mean ‘Samsrita Labs Limited’, a Company incorporated under the provisions of the Companies Act, 1956, having its shares listed and traded on the BSE Limited and MSEI Limited and having its registered office at 6-3-354/13/B2, Flat. No. B2, Suryateja Apartments Hindi Nagar, Punjagutta, Hyderabad – 500082, Telangana.
- 1.6 “MSEI LIMITED”** means Metropolitan Stock Exchange of India Limited.

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1.7 “National Company Law Tribunal’ or ‘NCLT” means the Hon’ble National Company Law Tribunal (NCLT), Hyderabad Bench or such other Tribunal or authority having jurisdictions to sanction the Scheme.

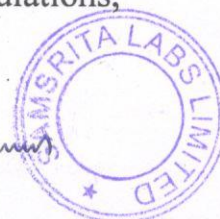
1.8 “Effective Date” means the date on which the certified copy of the order passed by the Hon’ble NCLT sanctioning the Reduction of Capital is filed with the Registrar of Companies at Hyderabad for Telangana. Any references in the Scheme to **“upon the Scheme becoming effective”** or **“effectiveness of the Scheme”** or **“Scheme coming into effect”** shall mean the **“Effective Date”**.

1.9 “Record Date” means the specific date chosen by a company in consultation with the Designated Stock Exchange as per the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 to determine the shareholders who are eligible to receive new shares post reduction of capital of the company. It's the cut-off point for compiling a list of eligible shareholders.

1.10 “Scheme of Reduction of Capital” or “Scheme” or “The Scheme” or “This Scheme” means this Scheme of Reduction of Capital in its present form or with any modification(s) approved, imposed, or directed by the Court or such other appropriate authority.

1.11 ‘SEBI Circular’ means SEBI Master Circular No SEBI/HO/DDHS/PoD1/P/CIR/2023/108 dated July 29, 2022 (updated as on June 30, 2023 and SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 December 31, 2024) read with Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and SEBI amendment connected with Regulation 37(6) of the Listing Regulations, vide gazette notification dated December 12, 2024

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1.12 “Shareholders” means the persons registered (whether registered owner of the shares or beneficial owner of the shares) as holders of equity shares of Company. The word **“Shareholder”** and **“member”** are used to denote the same meaning and are used interchangeably.

1.13 “Securities Premium Account” shall mean the securities premium account maintained by the Company in accordance with the provision of Section 52 of the Companies Act, 2013 and having such amount as shown in the Audited standalone financial Statements of the Company as on 31st March 2026;

1.14 “Shares” means the equity shares of Rs.10/- each of the Company unless otherwise specified in the context thereof.

1.15 “Stock Exchange” means the BSE Limited and MSEI Limited on which the equity shares of the Company are listed and traded. The Designated Stock Exchange shall be BSE Limited.

All terms and words not defined in this Scheme shall, unless repugnant or contrary to the context or meaning thereof, have the same meaning ascribed to them under the Act, the Income-tax Act, 1961 or any other applicable laws, rules, regulations, bye laws, as the case may be, including any statutory modification or re-enactment thereof from time to time.

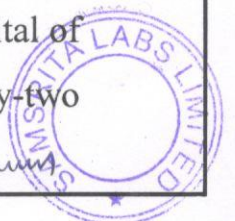
PART - B

REDUCTION OF CAPITAL

2. REDUCTION OF CAPITAL OF THE COMPANY

2.1 Upon the Scheme becoming effective and after obtaining the necessary approvals, consents, permissions etc, the subscribed, issued and paid-up capital of the Company shall stand reduced from Rs. 22,74,97,100/- (Rupees Twenty-two

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crore seventy-four lakh ninety-seven thousand one hundred only) divided into 2,27,49,710 (Two crore twenty-seven lakh forty-nine thousand seven hundred ten Only) Equity shares of Rs. 10/- (Rupees Ten only) each to Rs. 11,37,48,550/- (Rupees Eleven crore thirty-seven lakh forty-eight thousand five hundred fifty only) divided into 1,13,74,855 (One crore thirteen lakh seventy-four thousand eight hundred fifty-five only) Equity shares of Rs. 10/- (Rupees Ten only) each after reduction and consolidation.

2.2 The total amount of reduction shall be Rs. 15,92,48,550/- (Rupees Fifteen Crore Ninety-Two Lakh Forty-Eight Thousand Five Hundred Fifty only), comprising:

(a) Rs. 11,37,48,550/- (Rupees Eleven Crore Thirty-Seven Lakh Forty-Eight Thousand Five Hundred Fifty only) towards reduction of the Equity Share Capital of the Company; and

(b) Rs. 4,55,00,000/- (Rupees Four Crore Fifty-Five Lakh only) towards reduction of the Securities Premium Account of the Company, which, in terms of Section 52(1) of the Companies Act, 2013, is being reduced in the manner provided under Section 66 of the Companies Act, 2013, as if it were paid-up share capital of the Company aggregating to Rs. 15,92,48,550/- (Rupees Fifteen Crore Ninety-Two Lakh Forty-Eight Thousand Five Hundred Fifty only). The Accumulated Losses of the Company to the extent of the aforesaid amount will be written off against such reduction of Share Capital and Securities Premium Account.

2.3 In respect of shareholders holding equity shares in physical form who do not have demat accounts, the Company shall open a separate demat account to hold such securities on their behalf, until such shareholders open their own demat accounts and the securities are transferred accordingly.

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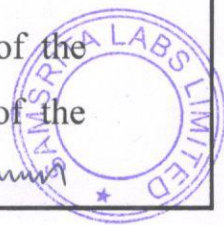
2.4 The Equity Shares of the Company shall be issued in dematerialized form to the shareholders into the same demat account in which they were holding Equity Shares of the Company prior to the reduction of capital or such other account as is intimated in writing by the shareholders to the Company and/ or its registrar and transfer agent provided such written intimation is received by the Company and/or its registrar within such time period after the Record Date as fixed by the Board of the Company.

2.5 The shares held in dematerialized form in relation to the Equity Shares held by the shareholders whose name appear in the register of Shareholder as on Record Date shall, without any further application, act, instrument or deed be deemed to have been automatically cancelled and it will be deemed that on such reduction, the shares have been reduced in accordance with the Scheme.

2.6 The Equity Shares of the Company to be issued by the Company to the shareholders of the Company pursuant to this Scheme will be listed and/ or admitted to trading on the BSE and MSEI. For this purpose, the Company shall comply with all requirements of BSE and MSEI including enter into such arrangements and providing such confirmations and/ or undertakings as may be necessary in accordance with the Applicable Laws. The consolidated Equity Shares of the Company allotted pursuant to the Scheme shall remain frozen with the Depositories till listing and trading permission is given by the Stock Exchange.

2.7 The reduction of share capital (including Securities Premium Account) does not entail diminution of any liabilities of the Company in respect of any unpaid capital nor involve payment to any Shareholder of any paid-up capital. Further, the reduction of capital (including Securities Premium Account) does not result in any prejudice to the Shareholders, creditors, or any other stakeholders of the Company nor for that matter adversely affect the ordinary operations of the

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Company or its ability to honour its commitments or to pay its debts in the ordinary course of its business. The Scheme does not envisage transfer or vesting of any of the properties and/or liabilities of the Company to any person or entity. The Scheme also does not involve any conveyance or transfer of any property of the Company and consequently the Order of the Hon'ble National Company Law Tribunal at Hyderabad approving the Scheme will not attract any stamp duty, under the Stamp Act, in this regard.

2.8 To effect such reduction in Issued, Subscribed and Paid-Up Equity Share Capital the shareholders of the Company on the record date will get 1 (One) equity share of Rs.10/- (Rupees Ten Only) each fully paid-up against 2 (Two) equity share of Rs.10/- (Rupees Ten Only) each fully paid up.

2.9 The fractional entitlements, if any, shall be rounded off to one share and the same would be allotted to the respective shareholders. Simultaneously, the increase in the number of shares due to rounding off will be forgone by Mr. Krishnam Raju Kalidindi, Promotor of the Company thus keeping the paid-up Share Capital intact to Rs. 11,37,48,550/- (Rupees Eleven crore thirty-seven lakh forty-eight thousand five hundred fifty only).

3 COMPLIANCE

The consent of the members of the Company to this Scheme shall be taken through a Special Resolution under the provisions of Section 66 read with Section 52 of the Companies Act, 2013.

The Scheme, if sanctioned, shall be fully in compliance of the Securities and Exchange Board of India Act ("SEBI") Act, and the rules and regulations made and the circulars issued thereunder.

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4 COMPLIANCE WITH LISTING AGREEMENT

4.1 Notwithstanding the reduction of capital of the Company in pursuance of this Scheme, the listing benefits of the Company on the BSE Limited and MSEI Limited where the shares of the Company are listed shall continue and the Company will comply with the applicable provision of the SEBI (LODR) Regulations, 2015 and Listing Agreement with the BSE Limited and MSEI Limited.

The Company shall enter into such arrangements and give such confirmations and / or undertaking as may be necessary in accordance with the applicable laws or regulations for complying with the formalities of the BSE and MSEI as per the SEBI (LODR) Regulations, 2015. On such formalities being fulfilled BSE and MSEI shall list and / or admit such equity shares also for the purpose of trading.

4.2 For the purpose of issue of equity shares to the shareholders of the Company shall, if and to the extent required, apply for and obtain the required statutory approvals and other concerned regulatory authorities for the issue and allotment by the Company of such equity shares.

4.3 The New Equity shares issued and allotted to the members post reduction of the capital under this scheme may be listed and / or admitted to trading on the BSE and MSEI where the shares of Company are listed and / or admitted to trading in terms of the applicable bye-laws and regulations.

4.4 As per Regulation 37 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as the applicable SEBI amendment connected with regulation 37(6) of the Listing Regulations, vide gazette notification dated December 12, 2024, inter-alia read as:

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"Nothing contained in Regulation 37 shall apply to draft schemes which Solely provide for writing off accumulated losses against the share capital of the listed entity applied uniformly across all shareholders on pro-rata basis or against the reserves of the listed entity, if such draft schemes are filed with recognised stock exchanges for purpose of disclosures."

Hence, the company after filing the Scheme documents with BSE Limited and MSEI Limited and on obtaining necessary approval from the Shareholders will approach the Hon'ble Tribunal.

5 COMPLIANCE WITH TAX LAWS

The Scheme has been drawn up to comply with the provisions of the Income-tax Act, 1961 to the extent applicable. If any terms or the provisions of the Scheme are found or interpreted to be inconsistent with the provisions of the Act at a later date including resulting from a retrospective amendment of law or for any other reason whatsoever, till the time the Scheme becomes effective, the provisions of the Income-tax Act, 1961 shall prevail and the Scheme shall stand modified to that extent determined necessary to comply with the provisions of the Income-tax Act, 1961.

6 OBJECTS/ BENEFITS ARISING OUT OF THE SCHEME

6.1 Under this Scheme, if approved, the books of the Company would better represent its financial position which would help the Company position itself better in the market and undertake business activities efficiently. This would be value accretive to the Shareholders as well, as their holdings would yield better results.

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6.2 The adjustment / set off of the balance in Share Capital Account and Securities premium Account would not have any impact on the shareholding pattern.

6.3 The reduction of Share Capital Account and Securities premium account in the manner proposed would enable the Company to have a rational structure which is commensurate with its business and assets.

6.4 The Scheme of reduction, after full implementation, will result in making the Company's balance sheet leaner and downsized.

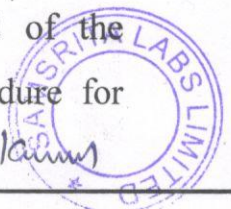
6.5 The proposed Scheme would be for the overall benefit of the Company, its creditors, its Shareholders and all other stakeholders.

6.6 The reduction of the Paid-up share capital of the Company by way of adjustment/set off of the Accumulated Losses against the amount lying in the Share Capital Account of the Company.

6.7 The Scheme, if approved, would provide greater flexibility to the Company in raising funds either from the capital market or from any bank/ financial institutions in the form of equity or debt, depending on the business needs of the Company.

6.8 The consent of the Shareholders of the Company to this Scheme of reduction of Share Capital of the Company shall be taken through a resolution under the provisions of Section 66 and 52 of the Companies Act, 2013 and National Company Law Tribunal (Procedure for reduction of share capital of Company) Rules, 2016 and other applicable provisions of the Companies Act, 2013 (to the extent applicable). The Scheme is merely a reduction in the Share Capital of the Company prepared in terms of Section 66 read with Section 52 of the Companies Act, 2013 and National Company Law Tribunal (Procedure for

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reduction of share capital of Company) Rules, 2016 and other applicable provisions of the Companies Act, 2013 (to the extent applicable) and does not envisage transfer, conveyance or vesting of any of the properties and / or liabilities of the Company to any person or entity. Consequently, the orders of Hon'ble NCLT approving the scheme would not attract any stamp duty in this regard under the applicable provisions of the Indian Stamp Act, 1899.

7 EFFECT OF THE SCHEME

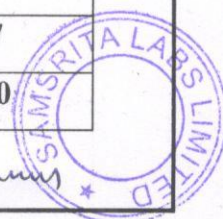
7.1 The Share Capital of the Company, on the effective date, in the following manner:

Particulars	Prior to the Scheme of Reduction of Capital as on 31.03.2026	Proposed Reduction	After reduction
Number of Equity Shares	2,27,49,710	1,13,74,855	1,13,74,855
Face Value of Equity Share (in Rs.)	10	10	10
Total Paid-up Capital (in Rs.)	22,74,97,100	11,37,48,550	11,37,48,550

7.2 The Pre and Post Reduction Shareholding pattern of the Company will be as follows:

Particulars	Prior to the Scheme		After the implementation of the Scheme*	
	No. of Shares (Rs. 10/- each)	% to total	No. of Shares (Rs. 10/- each)	% to total
Promoter's & Promoter's Group	57,86,657	25.44	28,92,751	25.43
Public holding	1,69,63,053	74.56	84,82,104	74.57
Total	2,27,49,710	100.00	1,13,74,855	100.00

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*The above shareholding pattern is based on the shareholding of the Company as on 31.03.2026. The actual post-reduction shareholding of Promoters and Public shall be determined based on the shareholding of the Company as on Record Date after considering round off fractional entitlements and adjustments as mentioned above.

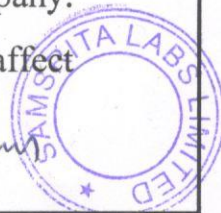
7.3 The below table reflects the pre- and post-reduction of Securities Premium Account of the Company:

Particulars	Pre-reduction (Rs.)	Proposed reduction (Rs.)	Post-reduction (Rs.)
Securities Premium Account	4,55,00,000	4,55,00,000	Nil
Profit and Loss (Dr) i.e. Accumulated Losses	16,12,66,108	15,92,48,550	20,17,558

7.4 Upon Scheme being effective, the amount standing to the credit of the Share Capital Account shall get reduced from Rs. 22,74,97,100/- (Rupees Twenty-two crore seventy-four lakh Ninety-seven thousand One hundred only) to Rs. 11,37,48,550/- (Rupees Eleven crore thirty-seven lakh forty-eight thousand five hundred fifty only). The Scheme is only for reduction of Share Capital of the Company and Securities premium account and it does not envisage transfer or vesting of any properties and /or liabilities to or in favor of the Company.

7.5 The proposed reduction of Paid-up Share Capital of the Company by way of writing off the Accumulated losses against the amount lying in the Share Capital Account and Securities premium account of the company will be for the benefit of the Company, its creditors, Shareholders and all the concerned stakeholders. Such reduction will not cause any prejudice to the creditors of the Company. The reduction of Share Capital Account would not in any way adversely affect

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the ordinary operations of the Company or the ability of the Company to honor its commitments or pay its debts in the ordinary course of the business.

7.6 The Company shall not be required to use the words “**AND REDUCED**” as part of its corporate name and such use is dispensed with.

8. CORPORATE ACTION AND OTHER PROVISIONS AT THE TIME OF ISSUE OF SHARES

8.1 The said new Equity Shares issued and allotted by the Company will be in terms of this Scheme shall be subject to the provisions of the Memorandum and Articles of Association of the Company.

8.2 The shares to be issued to the members of the Companies shall rank for voting rights and in all respects pari-passu with the existing Equity Shares of the Company.

8.3 The company will make necessary application to the NSDL &CDSL the depositories for admission of the new capital of the company on accounts of Reduction of capital of the Company.

PART –C

GENERAL CLAUSES, TERMS AND CONDITIONS

9. IMPACT OF THE SCHEME ON EMPLOYEES/ WORKERS

The Scheme of Reduction of Capital would not affect the employees of the Company in any manner and they would continue to enjoy the same benefits as they used to before the Reduction of Capital.

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10. IMPACT OF THE SCHEME ON CREDITORS/ LENDERS/ FINANCIAL INSTITUTIONS / BANKERS

The proposed scheme would not in any way adversely affect any of the Company's creditors/ lenders/ financial institutions/ Banks. They would in fact be generally benefitted as the Scheme would help improving the financial position of the Company. The proposed reduction in share capital in any manner whatsoever does not, alter, vary, or affect the payment of any types of dues or outstanding amounts including all or any of the statutory dues payable or outstanding.

11.LEGAL PROCEEDINGS

The Scheme would not affect any legal or other proceedings by or against the Company.

12.CONDITIONS PRECEDENT

This Scheme is and shall be conditional upon and subject to:

12.1 The Scheme being approved by the National Company Law Tribunal under Section 66 and Section 52 of the Companies Act, 2013.

12.2 As per the SEBI Circular Bearing No. SEBI/LAD-NRO/GN/2024/218 December 12, 2024 and provisions of Regulation 37 of SEBI (LODR) Regulations, 2015, the Company is not required to file any application for obtaining any observation letter / no-objection letter from the BSE Limited and MSEI Limited for the implementation of the Scheme of reduction of capital. The company is required to file a copy of the scheme of reduction of capital

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under Section 66 and Section 52 of the Companies Act, 2013 and rules framed thereunder to the Stock Exchanges.

12.3 The certified copy of the order of the Tribunal sanctioning this Scheme shall be filed with the Registrar of Companies, Telangana, Hyderabad.

12.4 All other sanctions and approvals as may be required by law in respect of this Scheme being obtained.

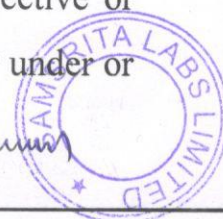
13. APPLICATION TO THE HON'BLE NATIONAL COMPANY LAW TRIBUNAL AT HYDERABAD

Approvals of the shareholders by way of special resolution and of the Hon'ble National Company Law Tribunal, Hyderabad or such other court/authority as may be required by way of making a petition, pursuant to this Scheme under Section 66 read with Section 52 of the Companies Act, 2013, are being sought as a measure of legal compliance, transparency and prudence.

14. MODIFICATIONS / AMENDMENTS TO THE SCHEME

The Company by its Board of Directors or such other person or persons, as the Board of Directors of the Company may authorize, may make and / or consent to any modifications / amendments to this Scheme or to any conditions or limitations that the Hon'ble NCLT or any other appropriate authority may deem fit to direct or impose or which may otherwise be considered necessary, desirable or appropriate by them or the Board, including the withdrawal of this Scheme. The Board of Directors of the Company shall take all such steps as may be necessary, desirable or proper to resolve any doubts, difficulties or questions, including interpretation of the Scheme, whether by reason of any directive or orders of any other authorities or otherwise howsoever arising out of or under or

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by virtue of the Scheme and /or any matter concerned or connected therewith, without taking further permission from shareholders, creditors.

The Board of Directors is authorized to agree and accept all such condition(s), modification(s) and alteration(s) as may be stipulated by any relevant authorities while according approval or consent to the Scheme of Reduction of Capital as may be considered necessary, proper or expedient and give effect to such modification(s) and to resolve and settle all questions, difficulties or doubts that may arise in this regard for implementation of this Scheme, and to do all acts, deeds and things in connection therewith and incidental thereto without being required to seek any further consent or approval of the members of the Company to the intent that the members shall be deemed to have given their approval thereto expressly by the authority of this Scheme.

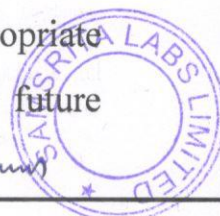
15.EFFECT OF NON-RECEIPT OF APPROVALS

In the event of any of the said sanctions and/or approvals referred to in Clause 12 above not being obtained (unless otherwise released by the Board of Directors) and / or the Scheme not being sanctioned by the Hon'ble National Company Law Tribunal or such other competent authority as aforesaid, this Scheme shall stand revoked, cancelled and be of no effect, save and except in respect of any act or deed done prior thereto as is contemplated hereunder or as to any rights and / or liabilities which might have arisen or accrued pursuant thereto and which shall be governed and be preserved or worked out as is specifically provided in the Scheme or as may otherwise arise in law.

16.SEVERABILITY

If any part of this Scheme hereof is invalid, ruled illegal by any appropriate authority of competent jurisdiction, or unenforceable under present or future

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laws, then it is the intention of the Board that such part shall be severable from the remainder of the Scheme, and the Scheme shall not be affected thereby, unless the deletion of such part shall cause this Scheme to become materially adverse, in which case the Board shall attempt to bring a suitable modification in the Scheme. The Board of Directors of Company shall be entitled to revoke, cancel and declare the Scheme of no effect, if the Board of Directors is of view that the coming into effect of the Scheme could have adverse implications on Company.

17. COSTS, CHARGES AND EXPENSES

All costs, charges, taxes including duties (including the stamp duty, if any, applicable in relation to this Scheme), levies and all other expenses, if any (save as expressly otherwise agreed) of Company arising out of or incurred in carrying out and implementing this Scheme and matters incidental thereto shall be borne and paid by the Company.

18. CANCELLATION OF SHARES

18.1 Upon this Scheme becoming finally effective, in case of shares held in physical form as on Record date, the Company, shall advise the shareholder to share the required demat accounts details along with KYC and relevant forms required in this regard. In case of non-submission of the required details with in requisite time their shares will be transferred to Demat Suspense Account and once they provide the required details the shares will be credited to their respective demat accounts from the Demat Suspense Account. The old share certificates held by them in the Company shall be deemed to have been automatically cancelled and cease to be negotiable and be of no commercial or legal value, on and from the Record Date.

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In case of shares held in dematerialized and electronic form, the required procedure for reflecting the change in the holdings of the members of the Company, as a consequence of the sanctioning of this Scheme, shall be adopted for making the necessary alterations in the Depository Accounts of the shareholders.

19.ACCOUNTING TREATMENT

Upon the Scheme under Section 66 and 52 of the Companies Act 2013 becoming effective, the Company shall account for the reduction of share capital and Securities premium account in its books of accounts under applicable accounting standards and other accounting principles.

With effect from the Appointed Date and upon the Scheme becoming effective, an amount of Rs. 11,37,48,550/- (Rupees Eleven Crore Thirty-Seven Lakh Forty-Eight Thousand Five Hundred Fifty only) standing to the credit of the Equity Share Capital of the Company, and an amount of Rs. 4,55,00,000/- (Rupees Four Crore Fifty-Five Lakh only) standing to the credit of the Securities Premium Account of the Company, aggregating to Rs. 15,92,48,550/- (Rupees Fifteen Crore Ninety-Two Lakh Forty-Eight Thousand Five Hundred Fifty only), shall stand reduced and extinguished in the manner set out in this Scheme, and the said aggregate amount shall be applied towards and set off against the debit balance standing in the Statement of Profit and Loss (accumulated losses) of the Company to the extent thereof, such accounting treatment being in conformity with the applicable Accounting Standards specified under Section 133 of the Companies Act, 2013.

The company will comply with all relevant Accounting Policies and Accounting Standards as regards to accounting for the reduction of capital in accordance with the applicable Accounting Standards.

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Pursuant to the reduction of Share Capital, the share capital of the Company will be reduced from Rs. 22,74,97,100/- (Rupees Twenty-two crore seventy-four lakh ninety-seven thousand one hundred only) divided into 2,27,49,710 (Two crore twenty-seven lakh forty-nine thousand seven hundred ten Only) Equity Shares of Rs.10/- (Rupees Ten Only) each fully paid to Rs. 11,37,48,550 /- (Rupees Eleven crore thirty-seven lakh forty-eight thousand five hundred fifty only) divided into 1,13,74,855 (One crore thirteen lakh seventy-four thousand eight hundred fifty-five only) Equity shares of Rs. 10/- (Rupees Ten only) each fully paid up by cancelling and extinguishing one (1) Equity Share of Rs. 10/- each out of every two (2) Equity Shares of Rs. 10/- each held by every Equity Shareholder of the Company as on the Record Date, such cancellation to be effected proportionately across all Equity Shareholders, without any change in the number of Equity Shareholders or in the proportionate voting rights/shareholding pattern inter se the Equity Shareholders.

The Company will make and pass appropriate entries for all notional adjustments in a prudent and commercially accepted manner.

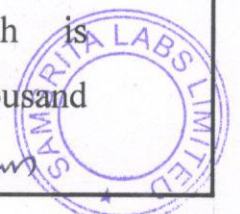
20.MISCELLANEOUS

20.1 Notwithstanding the reduction of capital of the Company, the listing benefit of the Company on BSE Limited and MSEI Limited where the existing Equity Shares of the Company are listed shall continue.

20.2 The Form of minute proposed to be registered under 66 of the Companies Act, 2013, is as follows:

The Paid-up capital of 'Samsrita Labs Limited' henceforth is Rs. 11,37,48,550 /- (Rupees Eleven crore thirty-seven lakh forty-eight thousand

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five hundred fifty only) divided into 1,13,74,855 (One crore thirteen lakh seventy-four thousand eight hundred fifty-five only) Equity shares of Rs. 10/- (Rupees Ten only) each fully paid up reduced from Rs. 22,74,97,100/- (Rupees Twenty-two crore seventy-four lakh ninety-seven thousand one hundred only) divided into 2,27,49,710 (Two crore twenty-seven lakh forty-nine thousand seven hundred ten Only) Equity Shares of Rs.10/- (Rupees Ten Only) each.

At the date of Registration of this Minute, 1,13,74,855 (One crore thirteen lakh seventy-four thousand eight hundred fifty-five only) Equity shares of Rs. 10/- (Rupees Ten only) each have been issued and are deemed to be fully paid up.

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