

iSERA LIFESCIENCES LIMITED

(Formerly known as Covid Technologies Limited)

CIN: L72200PN1993PLC252720 | Scrip Code: 534920 | ISIN: INE899M01020

Office No. A1-1202, 12th Floor, Boulevard Tower, Phase-2, CTS No. 11, Sadhu Vaswani Chowk, Camp, Pune – 411001

Email: cscovidh@gmail.com | Website: www.covidhtechnologies.com | Tel: +91 83290 12053

Date: April 21, 2026

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

BSE Scrip Code: 534920

ISIN: INE899M01020

Dear Sir / Madam,

Subject: Outcome of the Meeting of the Board of Directors of iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited) (“the Company”) pursuant to Regulation 29 and 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to our prior intimation dated April 15, 2026 and deferment intimation dated April 20, 2026, and in terms of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI LODR Regulations**”) read with SEBI Master Circular No. HO/49/14/14(7)/2025-CFD-POD2/I/3762/2026 dated January 30, 2026, we wish to inform you that the Meeting of the Board of Directors of iSERA Lifesciences Limited (formerly known as Covidh Technologies Limited) (“**the Company**”) was held today, i.e., Tuesday, April 21, 2026, at the Registered Office of the Company situated at Office No. A1-1202, 12th Floor, Boulevard Tower, Phase-2, CTS No. 11, Sadhu Vaswani Chowk, Camp, Pune – 411001, Maharashtra, wherein the Board of Directors, inter alia, considered and approved the following matters:

1. INCREASE IN AUTHORISED SHARE CAPITAL AND CONSEQUENTIAL ALTERATION OF CAPITAL CLAUSE OF MEMORANDUM OF ASSOCIATION

The Board of Directors considered and approved the increase in the Authorised Share Capital of the Company from Rs. 11,00,00,000/- (Rupees Eleven Crore Only) divided into 1,10,00,000 (One Crore Ten Lakh) Equity Shares of Rs. 10/- (Rupees Ten Only) each to Rs. 25,00,00,000/- (Rupees Twenty-Five Crore Only) divided into 2,50,00,000 (Two Crore Fifty Lakh) Equity Shares of Rs. 10/- (Rupees Ten Only) each, by creation of 1,40,00,000 (One Crore Forty Lakh) additional Equity Shares of Rs. 10/- (Rupees Ten Only) each, and the consequential alteration of Clause V of the Memorandum of Association of the Company, subject to the approval of the Members of the Company by way of an Ordinary Resolution through Postal Ballot / Remote E-Voting pursuant to Section 110 of the Companies Act, 2013 read with Rule 22 of the Companies (Management and Administration) Rules, 2014.

2. ADOPTION OF NEW SET OF MEMORANDUM OF ASSOCIATION

The Board noted that the existing Memorandum of Association (“**MOA**”) of the Company is framed under the Companies Act, 1956 and requires to be aligned with the Companies Act, 2013 and the rules framed thereunder. Accordingly, the Board considered and approved the adoption of a new set of MOA in substitution of and to the entire exclusion of the existing MOA, subject to the approval of the Members of the Company by way of a Special Resolution through Postal Ballot / Remote E-Voting pursuant to Section 110 of the Companies Act, 2013 read with Rule 22 of the Companies (Management and Administration) Rules, 2014, details of which are described in **Annexure-A** attached hereto.

3. ADOPTION OF NEW SET OF ARTICLES OF ASSOCIATION

The Board noted that the existing Articles of Association (“**AOA**”) of the Company are framed under the Companies Act, 1956 and require to be aligned with the Companies Act, 2013 and the rules framed thereunder. Accordingly, the Board considered and approved the adoption of a new set of AOA in substitution of and to the entire exclusion of the existing AOA, subject to the approval of the Members of the Company by way of a Special Resolution through Postal Ballot / Remote E-Voting pursuant to Section 110 of the Companies Act, 2013 read with Rule 22 of the Companies (Management and Administration) Rules, 2014, details of which are described in **Annexure-A** attached hereto.

4. ENHANCEMENT OF LIMITS UNDER SECTION 186 OF THE COMPANIES ACT, 2013

The Board of Directors considered and approved the enhancement of the limit for making investments, giving loans or guarantees,

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or providing security under Section 186 of the Companies Act, 2013, up to Rs. 1,000 Crore (Rupees One Thousand Crore Only), subject to the approval of the Members of the Company by way of a Special Resolution through Postal Ballot / Remote E-Voting pursuant to Section 110 of the Companies Act, 2013 read with Rule 22 of the Companies (Management and Administration) Rules, 2014.

5. APPROVAL OF VALUATION REPORT AND SWAP RATIO

The Board of Directors took on record and approved the following two Valuation Reports, both dated April 20, 2026, obtained by the Company in connection with the proposed preferential issue of equity shares on a Share Swap basis:

(a) Valuation Report for iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited):

Valuation Report issued by Mr. Bhavesh M Rathod, Registered Valuer (IBBI Registration No.: IBBI/RV/06/2019/10708), determining the fair value of equity shares of iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited) at Rs. 48.15/- (Rupees Forty-Eight and Paise Fifteen Only) per equity share. Since the equity shares of the Company are infrequently traded on BSE Limited in terms of Regulation 164(5) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), the said fair value of Rs. 48.15/- per share constitutes the floor price for the proposed preferential issue in terms of Regulation 164(2) of the SEBI ICDR Regulations. The Board confirmed that the issue price of Rs. 48.20/- per equity share, as determined on the basis of the said Valuation Report and the Swap Ratio, is not less than the floor price of Rs. 48.15/- per equity share computed in accordance with Regulation 164 of the SEBI ICDR Regulations.

(b) Valuation Report for iSERA Biological Limited:

Valuation Report issued by Mr. Karan Chetan Shah, Registered Valuer (IBBI Registration No.: IBBI/RV/06/2024/15561), determining the fair value of equity shares of iSERA Biological Limited at Rs. 48.20/- (Rupees Forty-Eight and Paise Twenty Only) per equity share.

Swap Ratio:

Particulars	Fair Value Per Share
iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited)	Rs. 48.20/-
iSERA Biological Limited	Rs. 48.20/-
Swap Ratio	1:1 (One equity share of iSERA Lifesciences Limited for every One equity share of iSERA Biological Limited)

Accordingly, the issue price for the proposed preferential allotment of equity shares of iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited) has been fixed at Rs. 48.20/- (Rupees Forty-Eight and Paise Twenty Only) per equity share of face value Rs. 10/- each (including a premium of Rs. 38.20/- per share), which is not less than the floor price determined under the SEBI ICDR Regulations.

The Valuation Reports shall be published on the website of the Company at www.covidhtechnologies.com in compliance with Regulation 166A(1) of the SEBI ICDR Regulations, and the details thereof shall form part of the Explanatory Statement to the Postal Ballot Notice to be dispatched to the Members of the Company.

6. APPROVAL OF RELATED PARTY TRANSACTION — ACQUISITION THROUGH SHARE SWAP

The Board of Directors noted that the Audit Committee of the Company, comprising only Independent Directors, at its meeting held on Monday, April 21, 2026, has granted its prior approval to the proposed Related Party Transaction ("RPT") in terms of Section 177 of the Companies Act, 2013 and the Company's Policy on Materiality of Related Party Transactions.

The Board, based on the recommendation of the Audit Committee and after satisfying itself that the proposed transaction is on an arm's length basis and in the best interests of the Company and its stakeholders, considered and approved the acquisition of up to 1,61,82,800 (One Crore Sixty-One Lakh Eighty-Two Thousand Eight Hundred) equity shares representing up to 100% of the paid-up equity share capital of iSERA Biological Limited from its existing shareholders, who are related parties of the Company under Section 2(76) of the Companies Act, 2013, for a total consideration of Rs. 78,00,10,960/- (Rupees Seventy-Eight Crore Ten Thousand Nine Hundred and Sixty Only), to be discharged entirely by way of issuance and allotment of up to 1,61,82,800 (One Crore Sixty-One Lakh Eighty-Two Thousand Eight Hundred) fully paid-up equity shares of the Company at a price of Rs. 48.20/- (Rupees Forty-Eight and Paise Twenty Only) per equity share of face value Rs. 10/- each, on a preferential basis for consideration other than cash (Share Swap), as certified by the Registered Valuers in the Valuation Reports dated April 20, 2026. Upon completion of the said acquisition, iSERA Biological Limited shall become a Wholly Owned Subsidiary of iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited).

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The said transaction constitutes a Related Party Transaction within the meaning of Section 2(76) of the Companies Act, 2013 and the Company's Policy on Materiality of Related Party Transactions. The approval of the Members of the Company is accordingly being sought by way of a Special Resolution through Postal Ballot / Remote E-Voting, pursuant to Section 188 of the Companies Act, 2013 read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 and in accordance with the Company's Policy on Materiality of Related Party Transactions. The Board further confirmed that all related parties, whether or not party to this transaction, shall not be entitled to vote on this resolution.

7. APPROVAL OF SHARE SWAP AGREEMENT

The Board of Directors considered and approved the Share Swap Agreement proposed to be executed between the Company and the shareholders of iSERA Biological Limited, in connection with the proposed acquisition of 100% of the paid-up equity share capital of iSERA Biological Limited through issue of equity shares of iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited) on a preferential basis. The Board authorised the Directors, Key Managerial Personnel and the Company Secretary of the Company, severally, to finalise, execute and deliver the Share Swap Agreement and to do all such acts, deeds and things as may be necessary, desirable or expedient in connection therewith.

8. ACQUISITION OF UP TO 100% EQUITY SHAREHOLDING OF iSERA BIOLOGICAL LIMITED THROUGH SHARE SWAP

The Board of Directors considered and approved the acquisition of equity shares representing up to 100% of the paid-up equity share capital of iSERA Biological Limited (an unlisted public company, CIN: U85300PN2016PLC165483), comprising up to 1,61,82,800 (One Crore Sixty-One Lakh Eighty-Two Thousand Eight Hundred) equity shares of face value Rs. 10/- (Rupees Ten Only) each, from the existing shareholders of iSERA Biological Limited, for a total consideration of Rs. 78,00,10,960/- (Rupees Seventy-Eight Crore Ten Thousand Nine Hundred and Sixty Only), to be discharged entirely by way of issuance and allotment of up to 1,61,82,800 (One Crore Sixty-One Lakh Eighty-Two Thousand Eight Hundred) fully paid-up equity shares of iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited) at a price of Rs. 48.20/- (Rupees Forty-Eight and Paise Twenty Only) per equity share of face value Rs. 10/- each (including a premium of Rs. 38.20/- per share), on a preferential basis for consideration other than cash (Share Swap), as certified by the Registered Valuers in the Valuation Reports dated April 20, 2026. The Swap Ratio has been determined at 1:1 (one equity share of iSERA Lifesciences Limited for every one equity share of iSERA Biological Limited). Upon completion of the said acquisition, iSERA Biological Limited shall become a Wholly Owned Subsidiary of iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited).

The acquisition is subject to the approval of the Members of the Company by way of a Special Resolution through Postal Ballot / Remote E-Voting pursuant to Section 110 of the Companies Act, 2013 read with Rule 22 of the Companies (Management and Administration) Rules, 2014, and receipt of In-Principle Approval from BSE Limited and such other regulatory approvals as may be required.

The details as required under Regulation 30 of the SEBI LODR Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are enclosed as **Annexure–B** to this outcome.

9. ISSUANCE OF EQUITY SHARES BY WAY OF PREFERENTIAL ISSUE ON PRIVATE PLACEMENT BASIS FOR CONSIDERATION OTHER THAN CASH (SHARE SWAP)

Subject to the approval of the Members of the Company through Postal Ballot / Remote E-Voting and receipt of In-Principle Approval from BSE Limited and such other regulatory / governmental approvals as may be required, the Board of Directors considered and approved the issuance of up to 1,61,82,800 (One Crore Sixty-One Lakh Eighty-Two Thousand Eight Hundred) fully paid-up equity shares of face value Rs. 10/- (Rupees Ten Only) each at a price of Rs. 48.20/- (Rupees Forty-Eight and Paise Twenty Only) per share (including a premium of Rs. 38.20/- (Rupees Thirty-Eight and Paise Twenty Only) per share), being a price not less than the floor price of Rs. 48.15/- per share determined in accordance with Regulation 164(2) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations") (the equity shares of the Company being infrequently traded on BSE Limited in terms of Regulation 164(5) of the SEBI ICDR Regulations), to the existing shareholders of iSERA Biological Limited, for consideration other than cash (Share Swap), being the acquisition of up to 1,61,82,800 (One Crore Sixty-One Lakh Eighty-Two Thousand Eight Hundred) equity shares representing up to 100% of the paid-up equity share capital of iSERA Biological Limited, for an aggregate consideration of Rs. 78,00,10,960/- (Rupees Seventy-Eight Crore Ten Thousand Nine Hundred and Sixty Only), to be discharged entirely by way of issuance and allotment of the aforesaid equity shares of the Company. The issue price of Rs. 48.20/- per share has been determined on the basis of the Valuation Reports dated April 20, 2026, issued by Mr. Bhavesh M Rathod, Registered Valuer (IBBI Registration No.: IBBI/RV/06/2019/10708) in respect of iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited), and Mr. Karan Chetan Shah, Registered Valuer (IBBI Registration No.: IBBI/RV/06/2024/15561) in respect of iSERA Biological Limited, as required under Regulations 163(3) and 166A(1) of the SEBI ICDR

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Regulations.

The details as required to be disclosed under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/l/3762/2026 dated January 30, 2026, are enclosed herewith as **Annexure-C**.

10. APPROVAL OF NOTICE OF POSTAL BALLOT

The Board of Directors approved the draft Notice of Postal Ballot to seek the approval of the Members of the Company for the aforesaid matters. The Notice of Postal Ballot along with the Explanatory Statement will be dispatched separately to BSE Limited and to the Members of the Company and will also be available on the Company's website and on the website of BSE Limited in due course.

11. APPOINTMENT OF SCRUTINIZER FOR POSTAL BALLOT / REMOTE E-VOTING

The Board of Directors appointed CS Anuj Gupta, Practicing Company Secretary (Membership No.: 31025; COP No.: 13025), Proprietor of M/s Anuj Gupta & Associates, Company Secretaries, as the Scrutinizer to scrutinize the Postal Ballot / Remote E-Voting process in a fair and transparent manner, pursuant to Section 110 of the Companies Act, 2013 read with Rule 22 of the Companies (Management and Administration) Rules, 2014 and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Meeting of the Board of Directors of the Company commenced at 11:00 A.M and concluded at 12:50 P.M.

We request you to kindly take the above information on record.

Thanking you,

Yours Faithfully,

For iSERA Lifesciences Limited

(Formerly known as Covidh Technologies Limited)

Deepakshi

Company Secretary and Compliance Officer Membership No.:

A76335

Place: Pune

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Annexure-A

Brief Details with respect to adoption of new set of Memorandum of Association of the Company

The existing Memorandum of Association (“MOA”) of the Company is framed under the Companies Act, 1956 (the “erstwhile Act”) and is required to be aligned with the Companies Act, 2013 and the rules framed thereunder. The alteration of MOA is necessary to bring it in conformity with the provisions of the new Act. The capital clause, object clause and liability clause of the existing MOA are required to be re-aligned as per Table A of Schedule I of the Companies Act, 2013. The revision in the main objects will provide enhanced clarity on the business activities of the Company and also provide the necessary flexibility to undertake any future business activity as may be mentioned in the objects.

Accordingly, the Board of Directors of the Company has considered and approved the adoption of a new set of Memorandum of Association in substitution of and to the entire exclusion of the existing Memorandum of Association of the Company, subject to the approval of the Members of the Company by way of a Special Resolution through Postal Ballot / Remote E-Voting pursuant to Section 110 of the Companies Act, 2013 read with Rule 22 of the Companies (Management and Administration) Rules, 2014.

Brief Details with respect to adoption of new set of Articles of Association of the Company

The existing Articles of Association (“AOA”) of the Company are framed under the provisions of the Companies Act, 1956 (the “erstwhile Act”) and several regulations in the existing AOA contain references to specific sections of the erstwhile Act. Some provisions in the existing AOA are no longer in conformity with the Companies Act, 2013 (the “new Act”) and the rules framed thereunder. In order to bring the existing AOA in line with the provisions of the new Act, the Company would be required to make numerous changes in the existing AOA. It is therefore considered necessary and desirable to adopt a comprehensive new set of Articles of Association of the Company in substitution of and to the entire exclusion of the existing Articles of Association.

Accordingly, the Board of Directors of the Company has considered and approved the adoption of a new set of Articles of Association in substitution of and to the entire exclusion of the existing Articles of Association of the Company, subject to the approval of the Members of the Company by way of a Special Resolution through Postal Ballot / Remote E-Voting pursuant to Section 110 of the Companies Act, 2013 read with Rule 22 of the Companies (Management and Administration) Rules, 2014.

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Annexure-B

Disclosure in respect of Acquisition of up to 100% stake in iSERA Biological Limited, in terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

S. No.	Particulars	Details
1.	Name of the target entity, details in brief such as size, turnover etc.,	<p>iSERA Biological Limited</p> <p>iSERA Biological Limited was incorporated on July 13, 2016, registered in Pune, with the Registrar of Companies, Pune, bearing CIN U85300PN2016PLC165483 and having its registered office at Falt-504, Bldg-A S No.- 671/2A/3, Bibwewadi, NA, Pune, Maharashtra-411037.</p> <p>The Target Company has achieved a Turnover of Rs.1835.97 lakhs for the year FY 2024-25.</p>
2.	Whether the acquisition would fall within related party transaction(s) and whether the promoter/promoter group/group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at “arm’s length”;	<p>Yes, the acquisition would fall within related party transaction as the Promoter / Promoter Group of the Company are the Director(s) / Shareholder(s) of iSERA Biological Limited.</p> <p>This transaction is being undertaken at arm’s length basis as certified by the Registered Valuer.</p>
3.	Industry to which the entity being acquired belongs;	Pharmaceutical, Biotechnology and Life Sciences
4.	Objects and effects of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity);	<p>The acquisition of up to 100% equity shareholding of iSERA Biological Limited is in line with the Company’s strategic vision to expand and consolidate its presence in the pharmaceutical and life sciences sector. The business activities of iSERA Biological Limited complement the overall business profile of iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited) and the acquisition shall enable the Company to create synergistic value for its shareholders.</p>
5.	Brief details of any governmental or regulatory approvals required for the acquisition;	Not Applicable
6.	Indicative time period for completion of the acquisition;	Within 15 days from the later of: (i) receipt of Members’ approval through Postal Ballot / Remote E-Voting; or (ii) receipt of In-Principle Approval from BSE Limited, subject to such other regulatory approvals as may be required.
7.	Nature of consideration - whether cash consideration	Swapping of shares i.e., Consideration other than Cash (Share Swap).

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	or share swap and details of the same;	<p>Preferential Issue of up to 1,61,82,800 (One Crore Sixty-One Lakh Eighty-Two Thousand Eight Hundred) fully paid-up equity shares of face value Rs. 10/- (Rupees Ten Only) each of iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited), at a price of Rs. 48.20/- (Rupees Forty-Eight and Paise Twenty Only) per share (including a premium of Rs. 38.20/- per share), aggregating to a total consideration of Rs. 78,00,10,960/- (Rupees Seventy-Eight Crore Ten Thousand Nine Hundred and Sixty Only), to the existing shareholders of iSERA Biological Limited, for acquisition of up to 1,61,82,800 (One Crore Sixty-One Lakh Eighty-Two Thousand Eight Hundred) equity shares of face value Rs. 10/- (Rupees Ten Only) each of iSERA Biological Limited, representing up to 100% of the paid-up equity share capital of iSERA Biological Limited, at a fair value of Rs. 48.20/- (Rupees Forty-Eight and Paise Twenty Only) per share as certified by the Registered Valuer, giving a Swap Ratio of 1:1 (one equity share of iSERA Lifesciences Limited for every one equity share of iSERA Biological Limited). The entire consideration shall be discharged by way of issuance and allotment of equity shares of iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited) and no cash shall be paid or received by the Company in connection with this transaction.</p>												
8.	Cost of acquisition or the price at which the shares are acquired;	<p>Share Swap Ratio: 1:1 (One is to One) i.e., for every 1 (One) Equity Share of face value of Rs. 10/- each held by the existing Shareholder(s) in iSERA Biological Limited, such shareholder shall receive 1 (One) Equity Share of iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited) of face value Rs. 10/- each (as per the Valuation Reports dated April 20, 2026, issued by Mr. Bhavesh M Rathod, Registered Valuer, in respect of iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited) and Mr. Karan Chetan Shah, Registered Valuer, in respect of iSERA Biological Limited).</p>												
9.	Percentage of shareholding/control acquired and/ or number of shares acquired;	<p>1,61,82,800 (One Crore Sixty-One Lakh Eighty-Two Thousand Eight Hundred) Equity Shares representing up to 100% of the paid-up equity share capital of iSERA Biological Limited. Upon completion, iSERA Biological Limited shall become a Wholly Owned Subsidiary of iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited).</p>												
10.	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief);	<p>a) Brief background: iSERA Biological Limited is engaged in the manufacture, import, export and trading of pharmaceutical, biological and biotechnological products including medicines, drugs, serums, vaccines, pharmaceutical formulations, regenerative medicines, stem cells and Ayurvedic products. The Company also undertakes research in genomics, proteomics, biotechnology, DNA recombinant technology and conjugation technology for development of human medicines, vaccines and biological products.</p> <p>b) Date of Incorporation: July 13, 2016</p> <p>c) Turnover and EBITDA for last 3 years:</p> <p style="text-align: right;">(In Rs.)</p> <table border="1"> <thead> <tr> <th>Particular</th> <th>FY 2024-25</th> <th>FY 2023-24</th> <th>FY 2022-23</th> </tr> </thead> <tbody> <tr> <td>Turnover</td> <td>18,35,97,170</td> <td>9,52,67,511</td> <td>7,41,21,691</td> </tr> <tr> <td>EBITDA</td> <td>7,67,49,887</td> <td>3,52,69,299</td> <td>2,96,37,835</td> </tr> </tbody> </table> <p>d) The entity has its presence only in India. Any other significant information: N.A.</p>	Particular	FY 2024-25	FY 2023-24	FY 2022-23	Turnover	18,35,97,170	9,52,67,511	7,41,21,691	EBITDA	7,67,49,887	3,52,69,299	2,96,37,835
Particular	FY 2024-25	FY 2023-24	FY 2022-23											
Turnover	18,35,97,170	9,52,67,511	7,41,21,691											
EBITDA	7,67,49,887	3,52,69,299	2,96,37,835											

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Annexure-C

Disclosure in respect of the Preferential Issue, in terms of Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

S. No.	Particulars	Details																																																																																																												
1.	Type of securities proposed to be issued	Equity Shares																																																																																																												
2.	Type of issuance	Preferential allotment																																																																																																												
3.	Total number of securities Proposed to be issued or the total amount for which the securities will be issued	1,61,82,800 (One Crore Sixty-One Lakh Eighty-Two Thousand Eight Hundred) Equity Shares of face value Rs. 10/- each of iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited) to the existing shareholders (Promoter and Non-Promoter) of iSERA Biological Limited on a Share Swap basis as per valuation done by the Registered Valuer. The present issue is for consideration other than cash, i.e., through swap of shares.																																																																																																												
4.	In case of preferential issue the listed entity shall disclose the following additional details to the stock exchange(s):																																																																																																													
a.	Name of the Investors	<p>The names of the Proposed Allottees are :</p> <table border="1"> <thead> <tr> <th>S. No.</th> <th>Names of the Propose Allottees/ Investors</th> <th>Category</th> <th>No of Equity Shares proposed to be issued</th> </tr> </thead> <tbody> <tr> <td colspan="4">Promoter & Promoter Group Allottees:</td> </tr> <tr> <td>1</td> <td>SHUBHANGI DHANRAJ GARAD</td> <td>Promoter</td> <td>27,55,000</td> </tr> <tr> <td>2</td> <td>SUMEET DHANRAJ GARAD</td> <td>Promoter</td> <td>11,92,000</td> </tr> <tr> <td>3</td> <td>PRATAP DADASAHEB DESHMUKH</td> <td>Promoter</td> <td>7,85,500</td> </tr> <tr> <td>4</td> <td>RITU DHANRAJ GARAD</td> <td>Promoter</td> <td>7,46,000</td> </tr> <tr> <td>5</td> <td>ARCHANA KAKASAHEB LONKAR</td> <td>Promoter</td> <td>4,95,000</td> </tr> <tr> <td>6</td> <td>NANDKUMAR SUBHASH KADAM</td> <td>Promoter</td> <td>4,56,500</td> </tr> <tr> <td>7</td> <td>DHAIRYASHEEL VASANTRAO YADAV</td> <td>Promoter</td> <td>4,50,500</td> </tr> <tr> <td>8</td> <td>VENKATESH MADHAV BHAT</td> <td>Promoter Group</td> <td>1,50,000</td> </tr> <tr> <td>9</td> <td>PRAVIN VAMAN SURYARAO</td> <td>Promoter Group</td> <td>1,00,000</td> </tr> <tr> <td>10</td> <td>MADAN MANOHAR BALLAL</td> <td>Promoter Group</td> <td>1,00,000</td> </tr> <tr> <td>11</td> <td>DARSHANA VIKAS CHAVAN</td> <td>Promoter Group</td> <td>1,00,000</td> </tr> <tr> <td>12</td> <td>AADHAR KUMAR</td> <td>Promoter Group</td> <td>1,00,000</td> </tr> <tr> <td>13</td> <td>ISHITA RAJESH KUMAR</td> <td>Promoter Group</td> <td>1,00,000</td> </tr> <tr> <td>14</td> <td>UJJWALA ANIL MANE</td> <td>Promoter Group</td> <td>1,00,000</td> </tr> <tr> <td>15</td> <td>JYOTI MANESH WAGHIRKAR</td> <td>Promoter Group</td> <td>1,00,000</td> </tr> <tr> <td>16</td> <td>ARCHANA SITARAM KALE</td> <td>Promoter Group</td> <td>1,00,000</td> </tr> <tr> <td>17</td> <td>BABASAHEB MAHADEO BHOSALE</td> <td>Promoter Group</td> <td>80,000</td> </tr> <tr> <td>18</td> <td>SANJAY RAMCHANDRA TARLEKAR</td> <td>Promoter Group</td> <td>75,000</td> </tr> <tr> <td>19</td> <td>ANITA SUNIL NAIR</td> <td>Promoter Group</td> <td>75,000</td> </tr> <tr> <td>20</td> <td>KAMLAKAR NIVRUTTI DANDWATE</td> <td>Promoter Group</td> <td>70,000</td> </tr> <tr> <td>21</td> <td>SANJIV DATTATRAY JADHAV</td> <td>Promoter Group</td> <td>50,000</td> </tr> <tr> <td>22</td> <td>SHITAL TUSHAR PAWAR</td> <td>Promoter Group</td> <td>50,000</td> </tr> <tr> <td>23</td> <td>SANTOSH MADHAVRAV NAIK</td> <td>Promoter Group</td> <td>50,000</td> </tr> <tr> <td>24</td> <td>YOGESH INDRAJIT SOMWANSHI</td> <td>Promoter Group</td> <td>50,000</td> </tr> <tr> <td>25</td> <td>LATA SANJIV JADHAV</td> <td>Promoter Group</td> <td>50,000</td> </tr> </tbody> </table>	S. No.	Names of the Propose Allottees/ Investors	Category	No of Equity Shares proposed to be issued	Promoter & Promoter Group Allottees:				1	SHUBHANGI DHANRAJ GARAD	Promoter	27,55,000	2	SUMEET DHANRAJ GARAD	Promoter	11,92,000	3	PRATAP DADASAHEB DESHMUKH	Promoter	7,85,500	4	RITU DHANRAJ GARAD	Promoter	7,46,000	5	ARCHANA KAKASAHEB LONKAR	Promoter	4,95,000	6	NANDKUMAR SUBHASH KADAM	Promoter	4,56,500	7	DHAIRYASHEEL VASANTRAO YADAV	Promoter	4,50,500	8	VENKATESH MADHAV BHAT	Promoter Group	1,50,000	9	PRAVIN VAMAN SURYARAO	Promoter Group	1,00,000	10	MADAN MANOHAR BALLAL	Promoter Group	1,00,000	11	DARSHANA VIKAS CHAVAN	Promoter Group	1,00,000	12	AADHAR KUMAR	Promoter Group	1,00,000	13	ISHITA RAJESH KUMAR	Promoter Group	1,00,000	14	UJJWALA ANIL MANE	Promoter Group	1,00,000	15	JYOTI MANESH WAGHIRKAR	Promoter Group	1,00,000	16	ARCHANA SITARAM KALE	Promoter Group	1,00,000	17	BABASAHEB MAHADEO BHOSALE	Promoter Group	80,000	18	SANJAY RAMCHANDRA TARLEKAR	Promoter Group	75,000	19	ANITA SUNIL NAIR	Promoter Group	75,000	20	KAMLAKAR NIVRUTTI DANDWATE	Promoter Group	70,000	21	SANJIV DATTATRAY JADHAV	Promoter Group	50,000	22	SHITAL TUSHAR PAWAR	Promoter Group	50,000	23	SANTOSH MADHAVRAV NAIK	Promoter Group	50,000	24	YOGESH INDRAJIT SOMWANSHI	Promoter Group	50,000	25	LATA SANJIV JADHAV	Promoter Group	50,000
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26	SUNITA SANTOSH PATIL	Promoter Group	30,000
27	SUMAN RAVINDRA KUNJIR	Promoter Group	30,000
28	SADHANA DIGAMBAR JOSHI	Promoter Group	25,000
29	DILIP GANESH KULKARNI	Promoter Group	25,000
30	ANANT KAMLAKAR DANDAWATE	Promoter Group	25,000
31	REKHA ANIL PATIL	Promoter Group	20,000
32	DR PATIL SACHIN SHRIDHAR	Promoter Group	10,000
33	MILIND YOGESHWAR BAM	Promoter Group	10,000
34	NITIN RAMESH KULKARNI	Promoter Group	10,000
35	NIRANJAN VINAYAK DESHPANDE	Promoter Group	10,000
36	AMBADAS DATTATRAYA SHINDE	Promoter Group	10,000
37	JITENDRA PRABHAKAR NENE	Promoter Group	10,000
38	ABHIJIT MAHADEV VEER	Promoter Group	10,000
39	PRASAD DILIP NAGARE	Promoter Group	7,500
	Non-Promoter Allottees:		
40	VINEET ARORA	Non - Promoter	1,41,600
41	KUNAL DEEPAK AGASHE	Non - Promoter	1,07,600
42	NEVILLE MANECKJI	Non - Promoter	99,400
43	DEVANATHAN GOVINDARAJAN	Non - Promoter	91,600
44	RAVI NATHAN IYER	Non - Promoter	91,600
45	DARSHAN GANGOLLI	Non - Promoter	83,200
46	MANGINA S RAO	Non - Promoter	41,600
47	AMOGH GIRISH BRAHME	Non - Promoter	30,400
48	DAMINI SANDEEP GHATE	Non - Promoter	27,200
49	MAYUR PRAKASH KARDILE	Non - Promoter	25,600
50	PARTH YASHODHAN WANAGE	Non - Promoter	25,000
51	UMA SANDEEP GHATE	Non - Promoter	20,800
52	PRATIK SHUBHKARAN SANGHI	Non - Promoter	20,000
53	MANSHA NIKHIL CHAWLA	Non - Promoter	13,000
54	SANJAY EKNATH BHOSALE	Non - Promoter	11,200
55	RAHUL HEMANTKUMAR MEHTA	Non - Promoter	8,000
56	JYOTI KETAN VAKHARIA	Non - Promoter	1,86,400
57	NAV CAPITAL VCC - NAV CAPITAL EMERGING STAR FUND	Non - Promoter	10,00,000
58	M7 GLOBAL FUND PCC - CELL DEWCAP FUND	Non - Promoter	4,24,800
59	SAURAV RAIDANI	Non - Promoter	3,08,000
60	JAYARAMAN VISHWANATHAN	Non - Promoter	2,16,000
61	RAJESH CHANDRAKANT VAISHNAV	Non - Promoter	2,00,000
62	MORDE FOODS PRIVATE LIMITED	Non - Promoter	2,00,000
63	ERINOME ADVISORS LLP	Non - Promoter	2,00,000
64	GUHAPRIYA SRIDHAR	Non - Promoter	1,90,000
65	ASMITA ROHAN PAI	Non - Promoter	1,75,000
66	EUDORA VENTURES LLP	Non - Promoter	1,50,000
67	DOVETAIL GLOBAL FUND PCC ALL SEASONS INDIA OPPORTUNITIES FUND	Non - Promoter	1,50,000
68	DEEPAK AGASHE HUF	Non - Promoter	1,41,600
69	SHANTI KALIAPPAN	Non - Promoter	1,41,600

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70	FAT PANDA REALTY LLP	Non - Promoter	1,30,000
71	SHEETAL MEHTA	Non - Promoter	1,16,600
72	RAHUL CHANDRASINGH MEHTA	Non - Promoter	1,06,600
73	MARIETTA BARRETO	Non - Promoter	1,00,000
74	3STATE VENTURES PTE. LTD.	Non - Promoter	1,00,000
75	NIKHIL TYAGI	Non - Promoter	1,00,000
76	AMIT J DHOLAKIA HUF	Non - Promoter	1,00,000
77	VISHAL ULHAS DHUMAL	Non - Promoter	87,000
78	DEEPSHIKHA ARORA	Non - Promoter	83,200
79	SAJID UMEDALI DHROLIA	Non - Promoter	83,200
80	KULBHUSHAN PARASHAR	Non - Promoter	83,200
81	ANURADHA HARSHAL MORDE	Non - Promoter	83,200
82	REX EQUITY	Non - Promoter	83,200
83	KALAWATI KISHOR THAKKAR	Non - Promoter	80,000
84	SUNIL POPATLAL NAHAR	Non - Promoter	66,600
85	RASHMI YASHDEEP JOSHI	Non - Promoter	60,000
86	BHAVNA GOTHI	Non - Promoter	50,000
87	MUKKTA NEVILLE MANECKJI	Non - Promoter	50,000
88	VIKAS ARORA	Non - Promoter	50,000
89	ABHAY PRABHAKAR HAVALDAR	Non - Promoter	50,000
90	MALIK AMIRBHAI CHARANIYA	Non - Promoter	49,600
91	ASHOK BHAWANDAS AWTANI	Non - Promoter	42,600
92	DIVESH WADHAWAN	Non - Promoter	41,600
93	NETRADEEP EYE HOSPITAL PRIVATE LTD	Non - Promoter	41,600
94	AMISHA NIRAJ VORA	Non - Promoter	41,600
95	NERGIS GAURAV PARIKH	Non - Promoter	41,600
96	SAROD REALITY PRIVATE LIMITED	Non - Promoter	41,600
97	PRATIM SENGUPTA	Non - Promoter	41,600
98	BIJAL KUNAL THAKKAR	Non - Promoter	37,600
99	SIDDARTH MURALI KONTHATH	Non - Promoter	33,600
100	JASPRIT J BUMRAH	Non - Promoter	33,600
101	SHILPA ASHWIN RANGDAL	Non - Promoter	33,600
102	VINIT BIPIN SHAH	Non - Promoter	33,600
103	ROHIT SHARMA	Non - Promoter	33,600
104	DILIP KESHRIKAL SANKLECHA	Non - Promoter	25,000
105	CHANDRASHEKHAR RAJARAM KULKARNI	Non - Promoter	20,000
106	AAMIR KHAN	Non - Promoter	17,600
107	KANNAN KRISHNAMURTI NAIDU	Non - Promoter	17,600
108	CHANNA KESHAVA HOSAGAVI	Non - Promoter	16,000
109	RANBIR RISHI KAPOOR	Non - Promoter	16,000
110	SHILPA NARENDRA HIRANI	Non - Promoter	16,000
111	BIMAL PAREKH	Non - Promoter	16,000
112	KINGSMAN WEALTH MANAGEMENT PRIVATE LIMITED	Non - Promoter	16,000
113	SUNIL GOVINDLAL BHANDARI	Non - Promoter	16,000
114	JASKARAN SINGH	Non - Promoter	16,000
115	KISHORE KANJI THAKKAR	Non - Promoter	16,000
116	ARUN MAFATLAL PRAJAPATI	Non - Promoter	16,000
117	BIBHAS DASGUPTA	Non - Promoter	16,000
118	MANOJ BAVANJIBHAI	Non - Promoter	16,000

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	BAVARIA		
119	AJAY AGNIHOTRI	Non - Promoter	16,000
120	JYOTSNA MEHTA	Non - Promoter	15,100
121	MANOJ SHIV LAUNGANI	Non - Promoter	15,000
122	SHALINI ASHOK CHAWLA	Non - Promoter	13,000
123	ANKITA CHOPRA	Non - Promoter	12,800
124	AXE FORTUNE CAPITAL ADVISORS LLP	Non - Promoter	12,800
125	ABHISHEK NARBARIA	Non - Promoter	12,800
126	UMESH KUMAR SAHAY	Non - Promoter	12,800
127	RESHMA MANOJ MOHNANI	Non - Promoter	12,800
128	RASHMI SARAFF	Non - Promoter	10,000
129	DINESHKUMAR S RAWLANI	Non - Promoter	9,600
130	SETHIYA SACHIN KANTILAL	Non - Promoter	9,600
131	ESHA SAVLANI	Non - Promoter	9,600
132	S NAGESHWARAN	Non - Promoter	8,000
133	MINDSCOPE ADVISORS LLP	Non - Promoter	8,000
134	MUKESH MANOHAR YEOLE	Non - Promoter	8,000
135	SRINIVASAN ROHINI	Non - Promoter	8,000
136	ILESH H SANGHANI	Non - Promoter	8,000
137	ARWA ALVARES	Non - Promoter	8,000
138	LADDHA NIKHIL RAMESHKUMAR	Non - Promoter	8,000
139	BHAKTI BIMAL PAREKH	Non - Promoter	8,000
140	PRANAV NAVINCHANDRA DOCTOR	Non - Promoter	8,000
141	KALLAM SRINIVAS REDDY	Non - Promoter	8,000
142	NEELA GOPALAKRISHNAN	Non - Promoter	8,000
143	WINNER IMPEX PVT LTD	Non - Promoter	8,000
144	PRAGNESH A SHAH	Non - Promoter	8,000
145	PARUL KARTIK VAKHARIA	Non - Promoter	8,000
146	KRISHNAKUMAR RATANKUMAR MOHTA	Non - Promoter	8,000
147	NIMISHA GORAKSHAKAR	Non - Promoter	8,000
148	SUNIL SURESHCHANDRA PHADE	Non - Promoter	8,000
149	KAPIL DHIRAJ THAKKAR	Non - Promoter	8,000
150	TAPAS SAHA	Non - Promoter	8,000
151	MAULALI CHANDSAHEB JAMADAR	Non - Promoter	8,000
152	AAMER DE	Non - Promoter	8,000
153	DHANANJAY PUNDLIK WAKUDKAR	Non - Promoter	8,000
154	SRIRAM JEYARAMAN HUF	Non - Promoter	8,000
155	VINAY KUMAR	Non - Promoter	8,000
156	GIRISH PUKHRAJ PORWAL	Non - Promoter	8,000
157	MUKESH BHAGWANLAL SHINGI	Non - Promoter	8,000
158	MANISH SHANKARLAL RATHI	Non - Promoter	8,000
159	SAHAJ BIMAL PAREKH	Non - Promoter	8,000
160	SAMPATH KUMAR AMUDHA	Non - Promoter	6,400
161	PONNAKATTI RAJAN UDAY KUMAR	Non - Promoter	6,400
162	PONNAGATIKUPPUSWAMY JAYARAMAN	Non - Promoter	6,400
163	PONNAI CHOKALINGAM MANI	Non - Promoter	6,400
164	JAYANT DIGAMBAR PATKAR	Non - Promoter	6,400

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165	NEHA ALTAMASH AHMED	Non - Promoter	6,400
166	PRANAY PRITHVIRAJ CHOUHAN	Non - Promoter	6,400
167	NRIP NIHALANI	Non - Promoter	6,400
168	VERSHA SHARMA	Non - Promoter	6,400
169	ASHISH SURJEET MAKHIJANI	Non - Promoter	6,400
170	MURALI NAGARAJAN	Non - Promoter	6,400
171	KARAN RAJEEV GOYAL	Non - Promoter	6,400
172	ROSHAAN MADHUKAR NARKEDAYY	Non - Promoter	6,400
173	ARCHANA AMAR MULE	Non - Promoter	6,400
174	VINAYAK CHANDRAKANT SANAS	Non - Promoter	6,400
175	RAM PRASAD LADI	Non - Promoter	6,400
176	SHIFA MAKSUD MULANI	Non - Promoter	6,400
177	SIDDARTH JAIN	Non - Promoter	6,400
178	SIDDHANT MANGESH DOSHI	Non - Promoter	6,400
179	ADITYA VIVEK PATKAR	Non - Promoter	6,400
180	SAMARTH MEHTA	Non - Promoter	5,500
181	RAJA JEPPEAN	Non - Promoter	5,000
182	KATTELA RAMESH	Non - Promoter	5,000
183	SAHIL MEHTA	Non - Promoter	5,000
184	SHRIKANT LAXMAN KHAJGIWALE	Non - Promoter	4,800
185	PRASANNA SHRIKANT KHAJGIWALE	Non - Promoter	4,800
186	ATUL KANTILAL SHAH	Non - Promoter	4,600
187	KETAN PRAVEEN RANGA	Non - Promoter	4,000
188	RAKESH PRAKASH SHARMA	Non - Promoter	4,000
189	THURUPHATI SHEKAR	Non - Promoter	3,200
190	KARTHIKEYAN BALAKRISHNA	Non - Promoter	3,200
191	MASILAMANI NARAYANASWAMY PONNANGATI	Non - Promoter	3,200
192	MOHAN RAO AVANURI	Non - Promoter	3,200
193	GIRIPRASAD NARAYANAN	Non - Promoter	3,200
194	KALIYUR SELVAMANI RAMANUJAM	Non - Promoter	3,200
195	ANSHUL ABHISHEK	Non - Promoter	3,200
196	LOGANATHAN MEENAKSHISUNDARAM	Non - Promoter	3,200

b.	Post allotment of Securities — outcome of the subscription	Details of the shareholding of the Proposed Allottees in the Company, prior to and after the Preferential Issue, are as under:				
		Proposed Allottee	Pre-Preferential Issue Shareholding & Percentage		Post-preferential Issue Shareholding & Percentage	
			Shares	%	Shares	%
		Promoter and Promoter Group Allottees:				
		SHUBHANGI DHANRAJ GARAD	8,00,000	9.51%	35,55,000	14.46%
		SUMEET DHANRAJ GARAD	1,00,000	1.19%	12,92,000	5.25%
		PRATAP DADASAHEB DESHMUKH	5,50,000	6.54%	13,35,500	5.43%
		RITU DHANRAJ GARAD	1,00,000	1.19%	8,46,000	3.44%
		ARCHANA KAKASAHEB LONKAR	7,00,000	8.32%	11,95,000	4.86%

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NANDKUMAR SUBHASH KADAM	11,15,000	13.26%	15,71,500	6.39%
DHAIRYASHEEL VASANTRAO YADAV	11,15,000	13.26%	15,65,500	6.37%
VENKATESH MADHAV BHAT	0	0.00%	1,50,000	0.61%
PRAVIN VAMAN SURYARAO	0	0.00%	1,00,000	0.41%
MADAN MANOHAR BALLAL	0	0.00%	1,00,000	0.41%
DARSHANA VIKAS CHAVAN	0	0.00%	1,00,000	0.41%
AADHAR KUMAR	0	0.00%	1,00,000	0.41%
ISHITA RAJESH KUMAR	0	0.00%	1,00,000	0.41%
UJJWALA ANIL MANE	0	0.00%	1,00,000	0.41%
JYOTI MANESH WAGHIRKAR	0	0.00%	1,00,000	0.41%
ARCHANA SITARAM KALE	0	0.00%	1,00,000	0.41%
BABASAHEB MAHADEO BHOSALE	0	0.00%	80,000	0.33%
SANJAY RAMCHANDRA TARLEKAR	0	0.00%	75,000	0.30%
ANITA SUNIL NAIR	0	0.00%	75,000	0.30%
KAMLAKAR NIVRUTTI DANDWATE	0	0.00%	70,000	0.28%
SANJIV DATTATRAY JADHAV	0	0.00%	50,000	0.20%
SHITAL TUSHAR PAWAR	0	0.00%	50,000	0.20%
SANTOSH MADHAVRAV NAIK	0	0.00%	50,000	0.20%
YOGESH INDRAJIT SOMWANSHI	0	0.00%	50,000	0.20%
LATA SANJIV JADHAV	0	0.00%	50,000	0.20%
SUNITA SANTOSH PATIL	0	0.00%	30,000	0.12%
SUMAN RAVINDRA KUNJIR	0	0.00%	30,000	0.12%
SADHANA DIGAMBAR JOSHI	0	0.00%	25,000	0.10%
DILIP GANESH KULKARNI	0	0.00%	25,000	0.10%
ANANT KAMLAKAR DANDAWATE	0	0.00%	25,000	0.10%
REKHA ANIL PATIL	0	0.00%	20,000	0.08%
DR PATIL SACHIN SHRIDHAR	0	0.00%	10,000	0.04%
MILIND YOGESHWAR BAM	0	0.00%	10,000	0.04%
NITIN RAMESH KULKARNI	0	0.00%	10,000	0.04%
NIRANJAN VINAYAK DESHPANDE	0	0.00%	10,000	0.04%
AMBADAS DATTATRAYA SHINDE	0	0.00%	10,000	0.04%
JITENDRA PRABHAKAR NENE	0	0.00%	10,000	0.04%
ABHIJIT MAHADEV VEER	0	0.00%	10,000	0.04%
PRASAD DILIP NAGARE	0	0.00%	7,500	0.03%
Non-Promoter Allottees:				
VINEET ARORA	75,000	0.89%	2,16,600	0.88%
KUNAL DEEPAK AGASHE	1,00,000	1.19%	2,07,600	0.84%
NEVILLE MANECKJI	3,62,500	4.31%	4,61,900	1.88%
DEVANATHAN GOVINDARAJAN	15,000	0.18%	1,06,600	0.43%
RAVI NATHAN IYER	15,000	0.18%	1,06,600	0.43%
DARSHAN GANGOLLI	15,000	0.18%	98,200	0.40%
MANGINA S RAO	10,000	0.12%	51,600	0.21%
AMOGH GIRISH BRAHME	25,000	0.30%	55,400	0.23%
DAMINI SANDEEP GHATE	75,000	0.89%	1,02,200	0.42%
MAYUR PRAKASH KARDILE	20,000	0.24%	45,600	0.19%
PARTH YASHODHAN WANAGE	68,750	0.82%	93,750	0.38%
UMA SANDEEP GHATE	75,000	0.89%	95,800	0.39%

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	PRATIK SHUBHKARAN SANGHI	20,000	0.24%	40,000	0.16%
	MANSHA NIKHIL CHAWLA	25,000	0.30%	38,000	0.15%
	SANJAY EKNATH BHOSALE	25,000	0.30%	36,200	0.15%
	RAHUL HEMANTKUMAR MEHTA	25,000	0.30%	33,000	0.13%
	JYOTI KETAN VAKHARIA	15,000	0.18%	2,01,400	0.82%
	NAV CAPITAL VCC - NAV CAPITAL EMERGING STAR FUND	0	0.00%	10,00,000	4.07%
	M7 GLOBAL FUND PCC - CELL DEWCAP FUND	0	0.00%	4,24,800	1.73%
	SAURAV RAIDANI	0	0.00%	3,08,000	1.25%
	JAYARAMAN VISHWANATHAN	0	0.00%	2,16,000	0.88%
	RAJESH CHANDRAKANT VAISHNAV	0	0.00%	2,00,000	0.81%
	MORDE FOODS PRIVATE LIMITED	0	0.00%	2,00,000	0.81%
	ERINOME ADVISORS LLP	0	0.00%	2,00,000	0.81%
	GUHAPRIYA SRIDHAR	0	0.00%	1,90,000	0.77%
	ASMITA ROHAN PAI	0	0.00%	1,75,000	0.71%
	EUDORA VENTURES LLP	0	0.00%	1,50,000	0.61%
	DOVETAIL GLOBAL FUND PCC ALL SEASONS INDIA OPPORTUNITIES FUND	0	0.00%	1,50,000	0.61%
	DEEPAK AGASHE HUF	0	0.00%	1,41,600	0.58%
	SHANTI KALIAPPAN	0	0.00%	1,41,600	0.58%
	FAT PANDA REALTY LLP	0	0.00%	1,30,000	0.53%
	SHEETAL MEHTA	0	0.00%	1,16,600	0.47%
	RAHUL CHANDRASINGH MEHTA	0	0.00%	1,06,600	0.43%
	MARIETTA BARRETO	0	0.00%	1,00,000	0.41%
	3STATE VENTURES PTE. LTD.	0	0.00%	1,00,000	0.41%
	NIKHIL TYAGI	0	0.00%	1,00,000	0.41%
	AMIT J DHOLAKIA HUF	0	0.00%	1,00,000	0.41%
	VISHAL ULHAS DHUMAL	0	0.00%	87,000	0.35%
	DEEPSHIKHA ARORA	0	0.00%	83,200	0.34%
	SAJID UMEDALI DHROLIA	0	0.00%	83,200	0.34%
	KULBHUSHAN PARASHAR	0	0.00%	83,200	0.34%
	ANURADHA HARSHAL MORDE	0	0.00%	83,200	0.34%
	REX EQUITY	0	0.00%	83,200	0.34%
	KALAWATI KISHOR THAKKAR	0	0.00%	80,000	0.33%
	SUNIL POPATLAL NAHAR	0	0.00%	66,600	0.27%
	RASHMI YASHDEEP JOSHI	0	0.00%	60,000	0.24%
	BHAVNA GOTHI	0	0.00%	50,000	0.20%
	MUKKTA NEVILLE MANECKJI	0	0.00%	50,000	0.20%
	VIKAS ARORA	0	0.00%	50,000	0.20%
	ABHAY PRABHAKAR HAVALDAR	0	0.00%	50,000	0.20%
	MALIK AMIRBHAI CHARANIYA	0	0.00%	49,600	0.20%
	ASHOK BHAWANDAS AWTANI	0	0.00%	42,600	0.17%
	DIVESH WADHAWAN	0	0.00%	41,600	0.17%
	NETRADEEP EYE HOSPITAL PRIVATE LTD	0	0.00%	41,600	0.17%
	AMISHA NIRAJ VORA	0	0.00%	41,600	0.17%
	NERGIS GAURAV PARIKH	0	0.00%	41,600	0.17%
	SAROD REALITY PRIVATE LIMITED	0	0.00%	41,600	0.17%

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PRATIM SENGUPTA	0	0.00%	41,600	0.17%
BIJAL KUNAL THAKKAR	0	0.00%	37,600	0.15%
SIDDARTH MURALI KONTHATH	0	0.00%	33,600	0.14%
JASPRIT J BUMRAH	0	0.00%	33,600	0.14%
SHILPA ASHWIN RANGDAL	0	0.00%	33,600	0.14%
VINIT BIPIN SHAH	0	0.00%	33,600	0.14%
ROHIT SHARMA	0	0.00%	33,600	0.14%
DILIP KESHRIMAL SANKLECHA	0	0.00%	25,000	0.10%
CHANDRASHEKHAR RAJARAM KULKARNI	0	0.00%	20,000	0.08%
AAMIR KHAN	0	0.00%	17,600	0.07%
KANNAN KRISHNAMURTI NAIDU	0	0.00%	17,600	0.07%
CHANNA KESHAVA HOSAGAVI	0	0.00%	16,000	0.07%
RANBIR RISHI KAPOOR	0	0.00%	16,000	0.07%
SHILPA NARENDRA HIRANI	0	0.00%	16,000	0.07%
BIMAL PAREKH	0	0.00%	16,000	0.07%
KINGSMAN WEALTH MANAGEMENT PRIVATE LIMITED	0	0.00%	16,000	0.07%
SUNIL GOVINDLAL BHANDARI	0	0.00%	16,000	0.07%
JASKARAN SINGH	0	0.00%	16,000	0.07%
KISHORE KANJI THAKKAR	0	0.00%	16,000	0.07%
ARUN MAFATLAL PRAJAPATI	0	0.00%	16,000	0.07%
BIBHAS DASGUPTA	0	0.00%	16,000	0.07%
MANOJ BAVANJIBHAI BAVARIA	0	0.00%	16,000	0.07%
AJAY AGNIHOTRI	0	0.00%	16,000	0.07%
JYOTSNA MEHTA	0	0.00%	15,100	0.06%
MANOJ SHIV LAUNGANI	0	0.00%	15,000	0.06%
SHALINI ASHOK CHAWLA	0	0.00%	13,000	0.05%
ANKITA CHOPRA	0	0.00%	12,800	0.05%
AXE FORTUNE CAPITAL ADVISORS LLP	0	0.00%	12,800	0.05%
ABHISHEK NARBARIA	0	0.00%	12,800	0.05%
UMESH KUMAR SAHAY	0	0.00%	12,800	0.05%
RESHMA MANOJ MOHNANI	0	0.00%	12,800	0.05%
RASHMI SARAFF	0	0.00%	10,000	0.04%
DINESHKUMAR S RAWLANI	0	0.00%	9,600	0.04%
SETHIYA SACHIN KANTILAL	0	0.00%	9,600	0.04%
ESHA SAVLANI	0	0.00%	9,600	0.04%
S NAGESHWARAN	0	0.00%	8,000	0.03%
MINDSCOPE ADVISORS LLP	0	0.00%	8,000	0.03%
MUKESH MANOHAR YEOLE	0	0.00%	8,000	0.03%
SRINIVASAN ROHINI	0	0.00%	8,000	0.03%
ILESH H SANGHANI	0	0.00%	8,000	0.03%
ARWA ALVARES	0	0.00%	8,000	0.03%
LADDHA NIKHIL RAMESHKUMAR	0	0.00%	8,000	0.03%
BHAKTI BIMAL PAREKH	0	0.00%	8,000	0.03%
PRANAV NAVINCHANDRA DOCTOR	0	0.00%	8,000	0.03%
KALLAM SRINIVAS REDDY	0	0.00%	8,000	0.03%
NEELA GOPALAKRISHNAN	0	0.00%	8,000	0.03%
WINNER IMPEX PVT LTD	0	0.00%	8,000	0.03%
PRAGNESH A SHAH	0	0.00%	8,000	0.03%
PARUL KARTIK VAKHARIA	0	0.00%	8,000	0.03%
KRISHNAKUMAR	0	0.00%	8,000	0.03%

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RATANKUMAR MOHTA				
NIMISHA GORAKSHAKAR	0	0.00%	8,000	0.03%
SUNIL SURESHCHANDRA PHADE	0	0.00%	8,000	0.03%
KAPIL DHIRAJ THAKKAR	0	0.00%	8,000	0.03%
TAPAS SAHA	0	0.00%	8,000	0.03%
MAULALI CHANDSAHEB JAMADAR	0	0.00%	8,000	0.03%
AAMER DE	0	0.00%	8,000	0.03%
DHANANJAY PUNDLIK WAKUDKAR	0	0.00%	8,000	0.03%
SRIRAM JEYARAMAN HUF	0	0.00%	8,000	0.03%
VINAY KUMAR	0	0.00%	8,000	0.03%
GIRISH PUKHRAJ PORWAL	0	0.00%	8,000	0.03%
MUKESH BHAGWANLAL SHINGI	0	0.00%	8,000	0.03%
MANISH SHANKARLAL RATHI	0	0.00%	8,000	0.03%
SAHAJ BIMAL PAREKH	0	0.00%	8,000	0.03%
SAMPATH KUMAR AMUDHA	0	0.00%	6,400	0.03%
PONNAKATTI RAJAN UDAY KUMAR	0	0.00%	6,400	0.03%
PONNAGATIKUPPUSWAMY JAYARAMAN	0	0.00%	6,400	0.03%
PONNAI CHOKALINGAM MANI	0	0.00%	6,400	0.03%
JAYANT DIGAMBAR PATKAR	0	0.00%	6,400	0.03%
NEHA ALTAMASH AHMED	0	0.00%	6,400	0.03%
PRANAY PRITHVIRAJ CHOUHAN	0	0.00%	6,400	0.03%
NRIP NIHALANI	0	0.00%	6,400	0.03%
VERSHA SHARMA	0	0.00%	6,400	0.03%
ASHISH SURJEET MAKHIJANI	0	0.00%	6,400	0.03%
MURALI NAGARAJAN	0	0.00%	6,400	0.03%
KARAN RAJEEV GOYAL	0	0.00%	6,400	0.03%
ROSHAAN MADHUKAR NARKEDAYY	0	0.00%	6,400	0.03%
ARCHANA AMAR MULE	0	0.00%	6,400	0.03%
VINAYAK CHANDRAKANT SANAS	0	0.00%	6,400	0.03%
RAM PRASAD LADI	0	0.00%	6,400	0.03%
SHIFA MAKSUD MULANI	0	0.00%	6,400	0.03%
SIDDARTH JAIN	0	0.00%	6,400	0.03%
SIDDHANT MANGESH DOSHI	0	0.00%	6,400	0.03%
ADITYA VIVEK PATKAR	0	0.00%	6,400	0.03%
SAMARTH MEHTA	0	0.00%	5,500	0.02%
RAJA JEPPEAN	0	0.00%	5,000	0.02%
KATTELA RAMESH	0	0.00%	5,000	0.02%
SAHIL MEHTA	0	0.00%	5,000	0.02%
SHRIKANT LAXMAN KHAJGIWALE	0	0.00%	4,800	0.02%
PRASANNA SHRIKANT KHAJGIWALE	0	0.00%	4,800	0.02%
ATUL KANTILAL SHAH	0	0.00%	4,600	0.02%
KETAN PRAVEEN RANGA	0	0.00%	4,000	0.02%
RAKESH PRAKASH SHARMA	0	0.00%	4,000	0.02%
THURUPHATI SHEKAR	0	0.00%	3,200	0.01%
KARTHIKEYAN BALAKRISHNA	0	0.00%	3,200	0.01%
MASILAMANI	0	0.00%	3,200	0.01%

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		NARAYANASWAMY PONNANGATI				
		MOHAN RAO AVANURI	0	0.00%	3,200	0.01%
		GIRIPRASAD NARAYANAN	0	0.00%	3,200	0.01%
		KALIYUR SELVAMANI RAMANUJAM	0	0.00%	3,200	0.01%
		ANSHUL ABHISHEK	0	0.00%	3,200	0.01%
		LOGANATHAN MEENAKSHISUNDARAM	0	0.00%	3,200	0.01%
c.	Issue price	For consideration other than cash — Share Swap basis. Fair Value of iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited): Rs. 48.20/- per share. Fair Value of iSERA Biological Limited: Rs. 48.20/- per share. Swap Ratio: 1:1 (as certified by Mr. Bhavesh M Rathod, Registered Valuer, in respect of iSERA Lifesciences Limited (Formerly known as Covidh Technologies Limited) and Mr. Karan Chetan Shah, Registered Valuer, in respect of iSERA Biological Limited, vide their respective Valuation Reports dated April 20, 2026).				
d.	No. of Investors	196 (One Hundred and Ninety-Six)				