

INDEPENDENT AUDITOR'S REPORT

To
The Members of
Sampra Corporate Holdings Private Limited
Formerly known as Vegil Labs Private Limited

Report on the Audit of the financial statements**Opinion**

We have audited the financial statements of **Sampra Corporate Holdings Private Limited** (Formerly known as Vegil Labs Private Limited) ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of Profit and Loss, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its profits, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.



Information Other than the financial statements and Auditor's Report

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Directors Report but does not include the financial statements and our auditor's report thereon, and the remaining sections of the Company's Annual Report, which are expected to be made available to us after that date.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

When we read the other sections of Annual Report (other than those mentioned above), if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the applicable laws and regulations.

Management's Responsibility for the financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls systems in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.



Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors' Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143 (11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

1. As required by Section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the matters stated in paragraph 2(f) below on reporting under rule 11(g);
- c) The Balance Sheet, the Statement of Profit and Loss (Incl. Comprehensive Income), the Statement of Cash Flows and the Statement of changes in Equity dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) Since the Company's turnover as per the last audited financial statements is less than Rs.50 Crores and its borrowing from banks or financial institutions or any Body Corporate at any time during the year is less than Rs.25 Crores, the Company is exempted from getting report of the auditor with respect to existence of internal financial controls with reference to financial statements of the company and its operating effectiveness of such controls vide notification dated 13th June 2017.
- g) Matter to be included in the Auditors' Report under Section 197(16) is applicable only to a public limited Company and not to a private limited company. Hence, not commented.

2. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- a) The Company does not have any pending litigations which would impact its financial position.
- b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.



- c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- d) (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (iii) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- e) The company has not paid any dividend during the year.
- f) Based on our examination, which included test checks, and relying on the representations / explanations from the Company, the Company has used accounting software for maintaining its books of account for the financial year ended March 31,2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all the relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with in respect of accounting software. Additionally, the audit trail, where enabled, has been preserved by the company as per the statutory requirements for record retention.

For BNPS And Associates LLP

Chartered Accountants

(Firm's Regn No.008127S/S200013)

CA. Yogesh R Bung

Designated Partner

Membership No.143932

Place: Raichur

Date:21.05.2026

UDIN: 26143932SIHZNE9758



Annexure-"A" To Independent Auditors' Report on the IND-AS financial statements of Sampra Corporate Holdings Private Limited (Formerly known as Vegil Labs Private Limited)

(Referred to in paragraph 1 of Report on Other Legal and Regulatory Requirements section of our report of even date.)

The Annexure referred to in our report to the members of Sampra Corporate Holdings Private Limited (Formerly known as Vegil Labs Private Limited) ('the Company') for the year ended 31st March 2026. We report that:

- i. According to the information and explanation given to us, The Company does not possess fixed assets or intangible assets during the year. Accordingly, the provisions of clause 3(ii)(a), (b), (c), (d) & (e) of the Order are not applicable.
 - ii. According to the information and explanation given to us, The Company does not have any inventory and no working capital limits has been availed (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) (a) & (b) of the Order are not applicable.
 - iii. According to the information and explanation given to us, the Company has made investments in Company during the year. Further, the Company has not provided any guarantee, security or granted any advances in the nature of loans, secured or unsecured to companies, limited liability partnership, and other parties during the year. However, it has granted unsecured advances in the nature of loans to its holding company during the year in respect of which the requisite information is as below.
- (a) (A) According to the information and explanations given to us and on the basis of our examination of the records the company has not made any investments nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to Company, firms or Limited Liability Partnerships or any other parties during the year. However, it had granted loans to companies in earlier years in respect of which the requisite information is provided here under.

(Rs. in lakhs)	
Particulars	Loans
Aggregate amount granted during the year – Holding company	-
Balance outstanding as at balance sheet date - Holding company	1,429.06

(B) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not provided loans and stood guarantee to a party other than subsidiaries.

- (b) According to the information and explanations given to us and based on the audit procedures conducted by us, in our opinion, the terms and conditions of the grant of loans made during the year are, prima facie, not prejudicial to the interest of the Company.

- (c) In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments have been regular as per stipulation.
- (d) In respect of loans granted by the Company, there is no overdue amount for more than ninety days. Further, the Company has not given any advances in the nature of loans to any party during the year.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no loans granted falling due during the year, which has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to same parties.
- (f) The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(f) is not applicable.
- iv. According to the information and explanation given to us, the Company has not provided any guarantees or securities to parties covered section 185 and 186 of the Act. However, it has granted loans and has made investments in parties covered under section 185 & 186 of the Act & has complied with the provisions of the act.
- v. According to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of section 73 and 76 or any other relevant provisions of the Act and the rules framed there under. Accordingly, clause (v) of the order is not applicable to the company.
- vi. According to the information and explanations given to us, maintenance of cost accounting records is not applicable to the Company.
- vii. In respect of Statutory dues
 - a) The Company is generally regular in depositing with appropriate authorities undisputed statutory dues including Goods and Services Tax, income-tax, cess and any other statutory dues applicable to it, to the appropriate authorities. There are no other statutory dues as on the last day of the financial year concerned which are outstanding for a period of more than six months from the date, they became payable.
 - b) According to the information and explanations given to us by the management there are no dues of income-tax, Goods and Service Tax, customs duty and cess which have not been deposited on account of any dispute.
- viii. According to the information and explanations give to us by the management there are no unrecorded transactions during the year in the books of accounts which are surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961. Accordingly, clause 3(vii) of the order is not applicable to the company.



- ix. a) According to the information and explanations given to us by the management, the Company has not defaulted in repayment of loans or borrowings or payment of interest thereon to any lender during the year. Accordingly, paragraph 3(ix) of the Order is not applicable.
- b) According to the information and explanation given to us the company has not been declared wilful defaulter by any bank or financial institution or other lender;
- c) According to the information and explanation given to us the company the Term loans were applied for the purpose for which they were obtained;
- d) According to the information and explanation given to us and on an overall examination of the financial statements of the company, the company has not raised on short term funds. Hence, reporting under Clause 3(ix)(d) is not applicable to the company;
- e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;
- f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;
- x. a) Based on the information and explanations given to us by the management, the Company has not raised any money by way of public offer.
- b) Based on the information and explanations given to us by the management, the Company has neither made any preferential allotment nor any private placement of shares or convertible debentures during the year.

Accordingly, paragraph 3(x) of the order is not applicable.

- xi. Based upon the audit procedures performed for the purpose of reporting the true and fair view of the IND-AS financial statements and as per the information and explanations given by the management, we report that no material fraud by the Company or on the Company, has been noticed or reported during the year.
- xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the IND-AS financial statements as required by the applicable accounting standards.



- xiv. According to the information and explanations given to us by the company it is not mandatory to have internal audit system in terms of sec.138 of the Companies Act,2013. Accordingly, paragraph 3(xiv) of the order is not applicable.
- xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- xvi. In our opinion and according to the information and explanation provided to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi) of the Order is not applicable.
- xvii. According to the information and explanation given to us and based on our examination of the records, the company has not incurred cash losses in the current financial year and in the immediately preceding financial year.
- xviii. As there has been no resignation of the statutory auditors during the year reporting under paragraph 3(xviii) of the order is not applicable.
- xix. According to the information and explanation given to us and based on our examination of the records, and on the basis of the financial ratios there exists no material uncertainty on the company's ability to meet its liabilities existing falling due within a period of one year from the balance sheet date.
- xx. According to the information and explanation given to us and further based on the examination of the records, provision of sec.135 of the Act pertaining to CSR are not applicable to the Company. Accordingly, paragraph 3(xx) of the order is not applicable.

For B N P S and Associates LLP

Chartered Accountants

(Firm Registration Number: 008127S/S200013)



CA Yogesh R Bung

Partner

Membership Number: 143932

Place: Raichur

Date: 21.05.2026

UDIN: 26143932SIHZNE9758



NOTES TO THE FINANCIAL STATEMENTS

CORPORATE INFORMATION

Sampra Corporate Holdings Private Limited (Formerly known as Vegil Labs Private Limited) is a Private Limited Company incorporated on 30/06/2021, with its registered office at 12-6-214/A-1, Shilpa House Hyderabad Road, RAICHUR -584135 Karnataka. During the year, the Company changed its name from Vegil Labs Private Limited to Sampra Corporate Holdings Private Limited pursuant to the approvals obtained from the shareholders and the Registrar of Companies. Further, the Company altered its Main Objects clause of the Memorandum of Association. In the previous year, the Company was engaged in the business of biotechnology. Pursuant to the alteration of the Main Objects, the principal activity of the Company is now investment in shares of other companies. Accordingly, the financial statements for the current year have been prepared considering the revised principal business activity of the Company.

1. Basis of Preparation

a) Statement of Compliance

These Standalone financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) as specified under section 133 of the Companies Act 2013 read together with the Rule 4 of Companies (Indian Accounting Standards) Rules, 2015 as amended by Companies (Indian Accounting Standards) Amendment Rules 2016 to the extent applicable and the other relevant provisions of the Act, pronouncements of the regulatory bodies applicable to the Company.

These financial statements have been prepared by the Company as a going concern on the basis of relevant Ind AS that are effective or elected for early adoption at the Company's annual reporting date March 31, 2026. The accounting policies are applied consistently to all the periods presented in the financial statements. The Standalone financial statements of the Company for the year ended March 31, 2026 were approved by the Board of Directors on May 21, 2026.

b) Functional and Presentation currency

These standalone financial statements are presented in Indian rupees (INR), which is also the functional currency of the Company. All amounts have been rounded-off to the nearest thousands, unless otherwise indicated.

c) Basis of Measurement

The Standalone financial statements have been prepared on the historical cost basis (i.e. on accrual basis), except for the following assets and liabilities which have been measured at fair value wherever applicable

- Certain financial assets / liability measured at fair value,
- Net defined benefit assets/(liability) are measured at fair value of plan assets, less present value of defined benefit obligations.



d) Critical accounting Estimates and Judgements:

The preparation of financial statements in conformity with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Revisions to accounting estimates are recognised prospectively. The changes in the estimates are reflected in the Standalone financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the Standalone financial statements.

The areas involving critical estimates or judgments are:

- Recognition of deferred taxes (Note 1.1(d))
- Provision for income taxes and related tax contingencies. (Note 1.1(d))
- Estimation of provision and contingent liabilities (Note 1.1(e))

1.1 Material Accounting Policies

a) Investments in subsidiaries, joint ventures and associates measured at cost - non-current

Investments in Subsidiaries, Joint ventures and Associates are carried at cost less accumulated impairment losses, if any. Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount. On disposal of investments in Subsidiaries, Joint ventures and Associates, the difference between net disposal proceeds and the carrying amounts are recognised in the statement of profit and loss.

b) Revenue Recognition:

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

(i) Interest Income

Interest income, being the principal source of revenue of the Company, is recognized using the Effective Interest Rate (EIR) method. The Effective Interest Rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to its gross carrying amount.

c) Financial Instrument:

A financial instrument is any contract that gives rise to a financial asset of one entity and financial liability or equity instrument of another entity.

(I) Financial Asset:

Initial recognition and measurement

All financial instruments are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through P&L, transaction costs that are attributable to the acquisition of the financial asset, purchase or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place are recognized on the trade date i.e. the date that the company commits to purchase or sell the asset.



Subsequent Measurement

For the purpose of subsequent measurement financial assets are classified as measured at:

- Amortised cost
- Fair value through profit and loss (FVTPL)
- Fair value through other comprehensive income (FVOCI).

(a) Financial Asset measured at amortized cost

Financial Assets held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding are measured at amortized cost using effective interest rate (EIR) method. The EIR amortization is recognized as finance income in the statement of Profit & Loss. The company while applying above criteria has classified the following at amortized cost:

- (a) Investments
- (b) Loans
- (c) Other financial assets

(b) Financial Assets Measured at fair value through other comprehensive income

Financial assets that are held within a business model whose objective is achieved by both, selling financial assets and collecting contractual cash flows that are solely payments of principal and interest, are subsequently measured at fair value through other comprehensive income. Fair value movements are recognized in the other comprehensive income (OCI). Interest income measured using the EIR method and impairment losses, if any are recognized in the Statement of Profit and Loss. On derecognition, cumulative gain or loss previously recognised in OCI is reclassified from the equity to 'other income' in the Statement of Profit and Loss.

(c) Financial Assets at fair value through profit or loss (FVTPL)

Financial Asset are measured at Fair value through Profit & Loss if it does not meet the criteria for classification as measured at amortized cost or at FVTOCI. All fair value changes are recognized in the statement of Profit & Loss.

Equity Instruments

All investments in equity instruments classified under financial assets are initially measured at fair value, the group may, on initial recognition, irrevocably elect to measure the same either at FVOCI or FVTPL.

De-recognition of Financial Assets:

Financial assets are derecognized when the contractual rights to the cash flows from the financial asset expire or the financial asset is transferred and the transfer qualifies for Derecognition. On Derecognition of a financial asset in its entirety, the difference between the carrying amount (measured on the date of recognition) and the consideration received (including any new asset obtained



less any new liability assumed) shall be recognized in the statement of Profit & Loss.

Impairment of Financial Assets:

In accordance with Ind AS 109, the company applies expected credit loss (ECL) model by adopting the simplified approach using a provision matrix reflecting current condition and forecasts of future economic conditions for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

- (a) Financial Assets that are debt instruments, and are measured at amortized cost e.g. loans, debt securities, deposits, trade receivables and bank balance
- (b) Trade receivables or any contractual right to receive cash or another financial asset
- (c) Loan commitments which are not measured at FVTPL
- (d) Financial guarantee contracts which are not measured at FVTPL

(II) Financial Liability

Initial recognition and measurement

Financial liabilities are recognized initially at fair value plus any transaction cost that are attributable to the acquisition of the financial liability except financial liabilities at FVTPL that are measured at fair value.

Subsequent measurement

Financial liabilities are subsequently measured at amortised cost using the EIR method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the Statement of Profit and Loss.

Financial Liabilities at amortized cost:

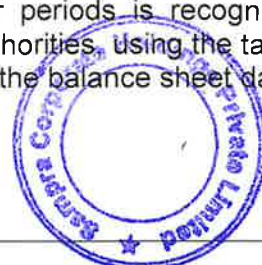
Amortized cost for financial liabilities represents amount at which financial liability is measured at initial recognition minus the principal repayments, plus or minus the cumulative amortization using the effective interest method of any difference between the initial amount and the maturity amount.

Derecognition:

A financial liability shall be derecognized when, and only when, it is extinguished i.e. when the obligation specified in the contract is discharged or cancelled or expires.

d) Taxes on Income:

Income tax comprises of current and deferred income tax. Income tax expense is recognised in statement of profit and loss except to the extent that it relates to an item recognised directly in equity in which case it is recognised in other comprehensive income. Current income tax for current year and prior periods is recognised at the amount expected to be paid or recovered from the tax authorities, using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.



Current tax assets and liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis.

Deferred tax is recognised in respect of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognised only to the extent that it is probable that future taxable profits will be available against which the asset can be utilized.

Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

Deferred income tax assets and liabilities are measured using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date and are expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect of changes in tax rates on deferred income tax assets and liabilities is recognised as income or expense in the period that includes the enactment or substantive enactment date. A deferred income tax assets is recognised to the extent it is probable that future taxable income will be available against which the deductible temporary timing differences and tax losses can be utilised. The Company offsets income-tax assets and liabilities, where it has a legally enforceable right to set off the recognised amounts and where it intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Unrecognised deferred tax assets are reassessed at each reporting date and recognised to the extent that it has become probable that future taxable profits will be available against which they can be used.

e) Provisions, Contingent Liabilities and Contingent Assets

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. If effect of the time value of money is material, provisions are discounted using an appropriate discount rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. The Company does not recognize a contingent liability but discloses its existence in the Standalone financial statements

f) Earnings per share

The Company presents basic and diluted earnings per share ("EPS") data for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period.

Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding for the effects of all dilutive potential ordinary shares, which includes all stock options granted to employees.



g) Cash Flow Statements

Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

h) Cash and Cash Equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand, short-term deposits and other short-term highly liquid investments with an original maturity of three months or less that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value and are held for the purpose of meeting short-term cash commitments.

For the purposes of the presentation of cash flow statement, cash and cash equivalents include cash on hand, in banks and demand deposits with banks, net of outstanding bank overdrafts that are repayable on demand, book overdraft as they being considered as integral part of the Company's cash management system.

i) Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the standalone balance sheet when, and only when, the company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

j) Exceptional Items:

Exceptional items refer to items of income or expense within the statement of profit and loss from ordinary activities which are non-recurring and are of such size, nature or incidence that their separate disclosure is considered necessary to explain the performance of the Company.

k) Recent accounting developments

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time.

In May 2025, MCA notified amendments to Ind AS 21 – The Effects of Changes in Foreign Exchange Rates, applicable w.e.f. April 1, 2025. The company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements.

In August 2025, MCA notified the following amendments to:

1. Ind AS 1, Presentation of Financial Statements, applicable w.e.f April 1, 2025 - The amendment relates to classification of liabilities as current or non-current and non-current liabilities with covenants. In the context of classifying a liability as current, it removes the requirement of existence of a right to defer settlement for at least 12 months after the reporting date, and instead requires that the said right should exist on the reporting date and have substance. The amendment also introduces guidance on classification of liabilities with covenants. The company has no impact of these amendments in its classification criteria of current and non-current liabilities.



2. Ind AS 7, Statement of Cash Flows and Ind AS 107, Financial Instruments - Disclosures, applicable w.e.f April 1, 2025 – The amendment in Ind AS 7 requires to inform users of financial statements of the existence of supplier finance arrangements and explain the nature of the arrangements, the carrying amount of liabilities and the range of payment due dates. Ind AS 107 has been amended to add supplier finance arrangements as a factor that may cause concentration of liquidity risk. The company has reviewed the amendment and based on its evaluation has determined that it does not have any such transactions during the year. Hence, there is no impact of the same on the financial statements of the company.



Sampra Corporate Holdings Pvt Ltd**(Formerly known as Vegil Labs Private Limited)**

(All amounts are in Indian Rupees in Lakhs Except Shares data and per Share data, unless otherwise stated)

Part - I - Balance Sheet as at 31.03.2026

Particulars	Note	31.03.2026	31.03.2025
ASSETS			
Non-Current Assets			
i) Financial assets			
(a) Investments	2	573.97	573.97
(b) Loans	3	1,429.07	1,407.61
(c) Other Financial Assets	4	97.77	48.45
(ii) Deferred Tax Assets (net)	5	-	5.42
Total Non-Current Assets		2,100.81	2,035.46
Current Assets			
i) Financial Assets :			
(a) Cash and Cash equivalents	6	1.46	1.59
Total Current Assets		1.46	1.59
TOTAL ASSETS		2,102.27	2,037.05
EQUITY AND LIABILITIES			
Equity:			
(i) Equity Share Capital	7	951.00	951.00
(ii) Other Equity	8	1,150.52	1,040.65
Total Equity		2,101.52	1,991.65
i) Current Liabilities			
(a) Other Current Liabilities	9	0.08	1.69
(b) Provisions	10	0.53	0.53
(c) Current Tax Liabilities	11	0.14	43.18
Total Current Liabilities		0.74	45.40
TOTAL EQUITY AND LIABILITIES		2,102.27	2,037.05

The accompanying notes form an integral part of the financial statements 01 to 28

As per our report of even date attached
for **B N P S And Associates LLP**

Chartered Accountants

(Firm's Regn No.008127S/S-200013)


CA. Yogesh R Bung

Partner

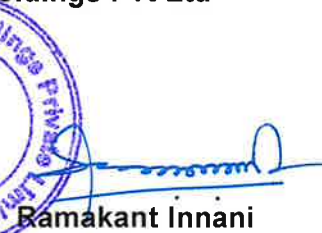
M.No.143932



Place : Raichur

Date : 21/05/2026

**For and on behalf of the Board of Directors of
Sampra Corporate Holdings Pvt Ltd**


Vishnukanth Bhutada **Ramakant Innani**

DIN No.01243391

Director

DIN No.03222748

Director

Place : Raichur

Date : 21/05/2026

Sampra Corporate Holdings Pvt Ltd
(Formerly known as Vegil Labs Private Limited)

(All amounts are in Indian Rupees in Lakhs Except Shares data and per Share data, unless otherwise)

Part - II - Statement of Profit and Loss for the year ended 31.03.2026

Particulars	Note	31.03.2026	31.03.2025
Income			
a) Revenue from Operations	12	108.64	-
b) Other Income	13	-	67.87
Total Income		108.64	67.87
Expenses			
a) Finance Cost	14	1.92	-
b) Other Expenses	15	3.62	19.94
Total Expenses		5.55	19.94
Profit / (Loss) before exceptional items and tax		103.09	47.93
Exceptional Income / (Expense)	16	-	387.10
Profit / (Loss) before tax		103.09	435.03
Tax expense			
a) Current Income tax		21.01	88.57
b) Current Tax Pertains to Earlier Year		(33.21)	-
c) Deferred tax (Net)		5.42	5.68
Profit / (Loss) for the year		109.87	340.78
Other Comprehensive Income		-	-
Total Comprehensive Income		109.87	340.78
Earning per equity share for Rs.10/- face value (Continuing Operations)			
Basic		0.00	0.00
Diluted	18	0.00	0.00
Weighted Average number of equity shares (Continuing Operations)			
Basic		95,10,000	95,10,000
Diluted		95,10,000	95,10,000

The accompanying notes form an integral part of the financial statements 01 to 28

As per our report of even date attached
for **B N P S And Associates LLP**
Chartered Accountants
(Firm's Regn No.008127S/S-200013)

CA. Yogesh R Bung
Partner
M.No. 143932

Place : Raichur
Date : 21/05/2026



**For and on behalf of the Board of Directors of
Sampra Corporate Holdings Pvt Ltd**

Vishnukanth Bhutada
DIN No.01243391
Director

Place : Raichur
Date : 21/05/2026

Ramakant Innani
DIN No.03222748
Director



Sampra Corporate Holdings Pvt Ltd
(Formerly known as Vegil Labs Private Limited)

(All amounts are in Indian Rupees in Lakhs Except Shares data and per Share data, unless otherwise stated)

Statement of Changes in Equity for the year ended 31.03.2026

7 A) Equity Share Capital

Particulars	31.03.2026	31.03.2025
Balance at the beginning of the Reporting period	951.00	951.00
Changes in equity share capital during the current year	-	-
Balance at the end of the reporting period	951.00	951.00

8 B) Other Equity

Particulars	Retained Earnings	31.03.2026	31.03.2025
Balance at the beginning of the current reporting period	1,040.65	1,040.65	699.87
Changes during the period	109.87	109.87	340.78
Balance at the end of the reporting period	1,150.52	1,150.52	1,040.65

Notes:

- Retained Earnings:** This Reserve represents the cumulative profits of the Company. This Reserve can be utilised in accordance with the provisions of the Companies Act, 2013.
- The accompanying significant accounting policies and notes form an integral part of the financial statements.

As per our Report of even dated
for B N P S And Associates LLP
Chartered Accountants
Firm Regn No. 008127S/S200013



(Signature)
CA. Yogesh R.Bung
Partner
M.No. 143932

Place : Raichur
Date : 21/05/2026

For and on behalf of the Board of Directors of
Sampra Corporate Holdings Pvt Ltd



Place : Raichur
Date : 21/05/2026

Sampra Corporate Holdings Pvt Ltd
(Formerly known as Vegil Labs Private Limited)

(All amounts are in Indian Rupees in Lakhs Except Shares data and per Share data, unless otherwise stated)

Standalone Statement of Cash Flow for the year ended 31.03.2026

Particulars	31.03.2026	31.03.2025
Cash Flows from Operating Activities		
Profits Before Tax (PBT)	103.09	435.03
Add/Less: Adjustments		
Finance Cost	1.92	-
Interest Income	(108.64)	-
Notional Interest Income	-	(14.01)
Profit on sale of investments	-	(387.10)
Operating profit before working capital changes & Other	(3.62)	33.92
Adjustments for Increase / (Decrease) in Operating Liabilities		
- Short Term Provisions	-	(0.11)
- Other Financial Liabilities	(1.61)	(0.61)
	(5.24)	33.21
Less: Income Taxes (Net)	(30.84)	(44.60)
Net Cash flow from Operating activities	(36.07)	(11.39)
CASH FLOWS FROM INVESTING ACTIVITIES		
Sale of Investments	-	810.76
Loans to Holding Company (net)	(21.45)	(757.02)
Interest Income	59.31	(41.43)
Net Cash flow from Investing activities	37.86	12.31
CASH FLOWS FROM FINANCING ACTIVITIES		
Finance Cost	(1.92)	-
Net Cash flow from financing activities	(1.92)	-
Net Increase/(decrease) in Cash and Cash Equivalents	(0.13)	0.92
Cash & Cash Equivalents at the Beginning of the year	1.59	0.67
Cash & Cash Equivalents at the end of the year	1.46	1.59

Components of Cash and Cash Equivalents	31.03.2026	31.03.2025
Cash in Hand	-	-
Balance with banks	1.46	1.59
Total Cash and Cash Equivalents	1.46	1.59

Note:

1. Previous year figures have been reclassified wherever necessary.
2. Cash Flow statement has been prepared under Indirect method as per Ind AS-7 "Statement of Cash flows" as prescribed under Companies (Accounting Standard) Rules, 2015.

The accompanying notes form an integral part of the financial statements

As per our report of even date attached
for **B N P S And Associates LLP**
Chartered Accountants

(Firm's Regn No.008127S/S-200013)


CA. Yogesh R Bung

Partner
M.No.143932



Place : Raichur
Date : 21/05/2026

For and on behalf of the Board of Directors of
Sampra Corporate Holdings Pvt Ltd


Vishnukanth Bhutada
DIN No.01243391
Director


Ramakant Innani
DIN No.03222748
Director

Place : Raichur
Date : 21/05/2026

Samptra Corporate Holdings Pvt Ltd

(Formerly known as Vegil Labs Private Limited)

(All amounts are in Indian Rupees in Lakhs Except Shares data and per Share data, unless otherwise stated)

7 Equity Share Capital

Particulars	31.03.2026	31.03.2025
Authorised		
Equity shares		
1,00,00,000 (PY 1,00,00,000) Shares of Rs. 10/- each par value	10,00,00,000	10,00,00,000
	10,00,00,000	10,00,00,000
Issued subscribed & fully paid up		
Equity shares		
95,10,000 (PY 95,10,000) Rs. 10/- each par value	951.00	951.00
TOTAL	951.00	951.00

a) Reconciliation of the number of shares.

Particulars	31.03.2026		31.03.2025	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	95,10,000	951.00	95,10,000	951.00
Issued during the year	-	-	-	-
Shares outstanding at the end of the year	95,10,000	951.00	95,10,000	951.00

b) Shareholders holding more than 5% shares in the Company

Particulars	31.03.2026		31.03.2025	
	No.s	% of Holding	No.s	% of Holding
1) Shilpa Medicare Ltd*	95,10,000	99.99%	95,10,000	99.99%

01 share is held by Ramakant Innani in the representative capacity on behalf of Shilpa Medicare Limited

c) Shares held by promoters at the end of the year

Promoter Name	31.03.2026			31.03.2025		
	No of Shares	% of total shares	% of Change during the Period	No of Shares	% of total shares	% of Change during the Period
1) Shilpa Medicare Ltd	95,10,000	100%	0%	95,10,000	100%	0%

As per our report of even date attached

for B N P S And Associates LLP

Chartered Accountants

(Firm's Regn No.008127S/S-2000153)

CA. Yogesh R Bung

Partner

M.No.143932

Place : Raichur

Date : 21/05/2026



For and on behalf of the Board of Directors of
Samptra Corporate Holdings Pvt Ltd

Vishnukanth Bhutada

DIN No.01243391

Director

Place : Raichur

Date : 21/05/2026

Ramakant Innani

DIN No.03222748

Director



Sampra Corporate Holdings Pvt Ltd
(Formerly known as Vegil Labs Private Limited)

(All amounts are in Indian Rupees in Lakhs Except Shares data and per Share data, unless otherwise stated)

Notes Forming Part of Standalone Financial Statement

2 Investments

Particulars	31.03.2026	31.03.2025
a) Investment in Associate company		
i) 63,728 Equity shares of Rs. 10 each with a premium of Rs.746.09 (63,728 Equity shares of Rs. 10 each with a premium of Rs.746.09) in Sravathi AI Technology Pvt Ltd, Bangalore)	573.97	573.97
Total	573.97	573.97

3 Loans

Particulars	31.03.2026	31.03.2025
Unsecured Loan To		
1) Shilpa Medicare Ltd	1,429.07	1,407.61
Terms of repayment		
Term loan to Holding company is re-payable over a period of 8 years including moratorium of 5 years. The repayment will made in 12 Quarterly installments including interest accrued there on starting from 31.12.2028.		
Rate of Interest		
Interest is charged at 7.5 % per annum		
Total	1,429.07	1,407.61

4 Other Financials Assets

Particulars	31.03.2026	31.03.2025
a) Interest accrued but not received	97.77	48.45
Total	97.77	48.45

5 Deferred Tax Assets / (Liabilities)

Particulars	31.03.2026	31.03.2025
a) Deferred tax Liabilities		
(On account of timing difference in recognition of notional income on fair valuation of investments in Sravathi AI Technology Pvt Ltd)	(4.00)	0.00
b) Deferred tax Assets		
(On account of losses under Income tax act,1961 & others)	4.00	5.42
Total		5.42



Sampra Corporate Holdings Pvt Ltd
(Formerly known as Vegil Labs Private Limited)

(All amounts are in Indian Rupees in Lakhs Except Shares data and per Share data, unless

6 Cash and Cash Equivalents

Particulars	As at 31.03.2026	31.03.2025
a) Balance with banks in current account	1.46	1.59
Total	1.46	1.59

8 Other Equity

Particulars	As at 31.03.2026	As at 31.03.2025
a) Retained Earnings		
Opening Balance	1,040.65	699.87
Add: Profit / (Loss) for the Period	109.87	340.78
Total	1,150.52	1,040.65

9 Other Current Liabilities

Particulars	31.03.2026	31.03.2025
a) Tax deduction at source	0.08	1.69
Total	0.08	1.69

10 Provision

Particulars	As at 31.03.2026	As at 31.03.2025
a) Provision For Expenses	0.53	0.53
Total	0.53	0.53

11 Current Tax Liabilities

Particulars	As at 31.03.2026	31.03.2025
a) Income Tax (Net)	0.14	43.18
Total	0.14	43.18

12 Revenue from Operations

Particulars	31.03.2026	31.03.2025
a) Interest Received on unsecured Loan	108.64	-
Total	108.64	-

13 Other Income

Particulars	31.03.2026	31.03.2025
a) Notional Income on FV of Preference Shares	-	14.01
b) Interest Received on unsecured Loan	-	53.83
c) Interest on Income Tax refund	-	0.03
Total		67.87



Sampra Corporate Holdings Pvt Ltd
(Formerly known as Vegil Labs Private Limited)

(All amounts are in Indian Rupees in Lakhs Except Shares data and per Share data, unless

14 Finance Cost

Particulars	31.03.2026	31.03.2025
a) Interest on income tax	1.92	
Total	1.92	-

15 Other Expenses

Particulars	31.03.2026	31.03.2025
a) Rates & Taxes	0.29	0.02
b) Payment to Auditors (Refer Note no. 17)	0.70	0.75
c) GST written off	0.13	3.05
d) Bank Charges	0.01	0.01
e) Professional & Consultancy Charges	2.50	16.10
Total	3.62	19.94

16 Exceptional Income / (Expenses)

Particulars	31.03.2026	31.03.2025
a) Gain on sale of investment	-	387.10
Total	-	387.10

17 Payment to Statutory Auditors

Particulars	31.03.2026	31.03.2025
a) Statutory Audit	0.50	0.50
b) Limited Review	0.15	0.15
c) Income Tax matters	0.05	0.10
Total	0.70	0.75

18 Earning per share

Particulars	31.03.2026	31.03.2025
Net Profit after taxes	109.87	340.78
Weighted Average No of Equity shares	95,10,000.00	95,10,000.00
Face Value	10.00	10.00
Basic & Diluted EPS	0.00	0.00



Sampra Corporate Holdings Pvt Ltd
(Formerly known as Vegil Labs Private Limited)

(All amounts are in Indian Rupees in Lakhs Except Shares data and per Share data, unless otherwise stated)

19 Analytical ratio

Sl No	Particular	Numerator	Denominator	31.03.2026	31.03.2025	Variation %	Reasons for variance of above 25%
1	Current Ratio(in times)	Current Assets	Current Liabilities	1.97	0.03	5525%	Variation on account of reversal of excess provision towards Income tax made for the previous year.
2	Debt Equity Ratio(in times)	Total Debt	Share holder equity	-	-	-	Not Applicable
3	Debt service coverage ratio(in times)	Earnings available for debt service	Debt service	-	-	-	Not Applicable
4	Inventory turnover ratio(in times)	Sales	Average inventory	-	-	-	Not Applicable
5	Return on equity(in %)	Net profit after taxes	Average shareholders equity	0.05	0.19	71%	Increase mainly on account of significant Interest income earned during the year.
6	Trade receivable turnover ratio(in times)	Revenue	Average Trade Receivables	-	-	-	Not Applicable
7	Trade payable turnover ratio(in times)	Purchase for trade and services	Average Trade Payables	-	-	-	Not Applicable
8	Net Capital turnover ratio(in times)	Revenue	Working Capital	151.56	-	100%	No revenue existed in the previous year.
9	Net Profit ratio(in %)	Net Profit	Revenue	1.01	-	100%	This is on account of change in principal activities of the company during the year.
10	Return on Capital Employed(%)	Earning Before Interest and Tax	Capital Employed	5.00	2.41	108%	Increase mainly on account of significant Interest income earned during the year.
11	Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury investments	-	-	-	Not Applicable



20 Sampra Corporate Holdings Pvt Ltd

(Formerly known as Vegil Labs Private Limited)

(All amounts are in Indian Rupees in Lakhs Except Shares data and per Share data, unless otherwise stated)

Related Party Transactions

Related parties where control exists and related parties with whom transactions have taken place are listed below:

1 Holding Company

- a) Shilpa Medicare Limited

2 Enterprises having common control

- a) Sravathi AI Technology Pvt Ltd

SL No	Name of related Party	Descriptions of Transaction	2025-26		2024-25	
			Income/ (expenses) other transaction	Balance at 31.03.2026	Income/ (expenses) other transaction	Balance at 31.03.2025
i	Shilpa Medicare Limited	Reimbursement of Expenses	(1.94)	-	-	-
		<u>Loan advanced</u>				
		Given during the year	(48.45)	-	(800.00)	-
		Repaid during the year	27.00	-	50.00	-
		Closing balance during the year	-	1,429.07	-	1,407.61
ii	Sravathi AI Technology Pvt Ltd	Maximum Loan outstanding during the year	-	1,429.07	-	1,407.61
		Interest on Loan (Income)	108.64	97.77	53.83	48.45
		Investment in Equity Shares	-	573.97	900.00	573.97
		Investment in Preference shares	-	-	-	-
		Conversion of Pref Shares in to Equity	-	-	(900.00)	-

a) The Above disclosures include related parties as per Ind AS 24 on "Related Party Disclosures" and Companies Act 2013.



Sampra Corporate Holdings Pvt Ltd

(Formerly known as Vegil Labs Private Limited)

(All amounts are in Indian Rupees in Lakhs Except Shares data and per Share data, unless otherwise stated)

21 Fair value measurement hierarchy

Particulars	FVTPL	FVTOCI	Amortised cost	Total
31.03.2026				
Non-current Assets				
Investments	-	-	573.97	573.97
Loans	-	-	1,429.07	1,429.07
Current Financial Assets			97.77	97.77
Cash & Bank Balance	-	-	1.46	1.46
Total	-	-	2,102.27	2,102.27
31.03.2025				
Non-current Assets				
Investments	-	-	573.97	573.97
Loans	-	-	1,407.61	1,407.61
Current Financial Assets			48.45	48.45
Cash & Bank Balance	-	-	1.59	1.59
Total	-	-	2,031.62	2,031.62

Fair value hierarchy

The fair value hierarchy is based on inputs to valuation techniques that are used to measure fair value that are either observable or unobservable and consist of the following three levels:

- Level 1 — Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 — Inputs are other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3 — Inputs are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

22 Financial Risk Management

The Company's activities expose it to a variety of financial risks such as Market Risk, Credit Risk and Liquidity Risk. The Company focuses on minimizing potential adverse effect on its financial performance.

(i) Foreign Currency Risk

The Company does not operate internationally, hence, it is not exposed to foreign currency risk.

(ii) Interest Rate Risk

Interest rate risk is the risk that the fair value of future cash flows of the financial instruments will fluctuate because of changes in market interest rates. In order to optimize the Company's position with regards to interest expenses/ income and to manage the interest rate risk, the Company weighted average balance manage its interest rate risk by having portfolio of fixed / variable interest rate on long / short term borrowings. The analysis is prepared assuming the amount of liability outstanding at the ending of the reporting period is the average weighted balance of the respective reporting period. The company does not have borrowings with floating interest rate, it is not exposed to interest rate risk.

(iii) Price risk:

The Company does not have any exposure to price risk ,as there is no market based equity investment made by the Company.

(iv)Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations of its financial liability.The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for making payment towards liability when they are due, under normal and stressed condition without incurring losses and risk. The present available working capital facility is sufficient to meet its current requirement. Accordingly no liquidity risk is perceived.

Maturity Profile of Financial Liabilities as on March 31, 2026

Particulars	On Demand	< 01 Year	01 to 5 Years	> 05 Year
(i) Other financial liabilities	-	-	-	-
(ii) Borrowings	-	-	-	-
Total	-	-	-	-

Maturity Profile of Financial Liabilities as on March 31, 2025

Particulars	On Demand	< 01 Year	01 to 5 Years	> 05 Year
(ii) Other financial liabilities	-	-	-	-
(iii) Borrowings	-	-	-	-
Total	-	-	-	-



23 Capital Management**The Company's objectives when managing capital are to:**

- i) Safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders
- ii) Maintain an optimal capital structure to reduce the cost of capital.

Consistent with others in the industry, the Company monitors capital on the basis of the following gearing ratio:

Net debt (total borrowings net of cash and cash equivalents) divided by total 'equity' (as shown in the balance sheet)

Particulars	31-Mar-26	31-Mar-25
Net Debt*	-	-
Total Equity	2,101.52	1,991.65
Debt Equity Ratio	-	-

* The company does not have any borrowings as at balance sheet date

24 Reconciliation of Tax Expenses**(i) Income Tax**

Particulars	31.03.2026	31.03.2025
Statement of Profit or loss	103.09	435.03
Current Tax	(12.21)	88.57
Deferred Tax	5.42	5.68
Amount recognised in statement of profit & loss account	(6.78)	94.25
Profit/(Loss) before tax from continuing operation after exceptional item	103.09	435.03
Gain on Sale of Investment Classified as exceptional Item	-	387.10
Profit/(Loss) before tax	103.09	47.93
Tax at enacted tax rate in India C.Y. @ 25.168% (P.Y. 25.168 %)	25.95	12.06
Income Tax @ special rate in CY 22.88% (including surcharge and Health and education Cess)	-	88.57
Effect of:		
Non-deductible expenses	0.48	-
Reversal of Excess provision for income tax	(33.21)	-
Others	-	(6.38)
	(6.78)	94.25

Recognised Deferred Tax Assets / Liabilities

Particulars	As at 31.03.2026	As at 31.03.2025
Opening Balance	5.42	14.08
Deferred Tax Liability in relation to:		
Fair value of Preference share liabilities	-	(0.12)
Deferred Tax Liability	5.42	13.96
Deferred Tax Asset in relation to:		
Loss as per IT Act	(5.42)	(8.54)
Net Deferred Tax (Liability) / Asset	-	5.42

(iii) Movement of Deferred Tax Assets /Deferred Tax Liabilities

Particulars	As at 01.04.2025	Recognised in Statement of Profit & Loss	Recognised in OCI	As at 31.03.2026
Deferred Tax Assets				
On Accumulated Losses	24.80	(20.80)	-	4.00
Deferred Tax Liability				
Fair value of Preference share liabilities	(19.38)	15.38	-	(4.00)
Net Deferred Liabilities Recognised	5.42	(5.42)	-	0.00

25 Additional Regulatory information**25.01 Title deeds of immovable properties**

The company does not hold any immovable properties during the year.

25.02 Loans or advances to specified persons

No loans or advances in the nature of loans are granted to promoters, directors, KMPS and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment.

25.03 Details of benami property held

No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

25.04 Wilful defaulter

The Company has not been declared wilful defaulter by any bank or financial institution or other lender.



25.05 Relationship with struck off companies

The Company has no transactions with the companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956.

25.06 Borrowing secured against current assets

The Company has not availed borrowings from banks on the basis of security of current assets.

25.07 Registration of charges or satisfaction with Registrar of Companies (ROC)

There are no charges or satisfaction yet to be registered with Registrar of Companies (ROC) beyond the statutory period.

25.08 Compliance with number of layers of companies

The Company has complied with the number of layers prescribed under the Section 2(87) of the Companies Act, 2013 read with Companies (Restriction on number of layers) Rules, 2017.

25.09 Undisclosed income

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded previously in the books of account.

25.10 Details of crypto currency or virtual currency

The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

25.11 Utilisation of borrowings availed from banks and financial institutions

No funds have been advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries). The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

25.12 Valuation of PP&E, intangible asset and investment property

As the Company is not holding any PPE, Intangible Assets or investment property both in the current and previous year disclosure under this clause is not applicable.

25.13 Undisclosed income

There is not income surrendered or disclosed as income during the current or previous year in the tax assessments under the income tax act, 1961, that has not been recorded previously in the books of account.

25.14 Utilisation of borrowings availed from banks and financial institutions

The company has not availed any borrowings from banks and financial institutions.

26 The Company has no outstanding dues to Micro and Small Enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006 as at the Balance Sheet date. Accordingly, the disclosures required under Section 22 of the MSMED Act, 2006 are not applicable to the Company for the year ended 31.03.2026.

27 During the year, the Company changed its name from "Vegil Labs Private Limited" to "Sampra Corporate Holdings Private Limited" pursuant to the requisite approvals under the Companies Act, 2013 and a fresh Certificate of Incorporation issued by the Registrar of Companies. Further, the Company amended the Objects Clause of its Memorandum of Association to change its principal business activity from biotechnology to the business of an investment company. Consequently, the Company is primarily engaged in the business of making, holding and managing investments.

28 Previous year figures have been regrouped / reclassified/ rearranged wherever necessary to correspond with current year classification / disclosure.

The accompanying significant accounting policies and notes form an integral part of the financial statements.

As per our Report of even dated
for **B N P S And Associates LLP**
Chartered Accountants

Firm's registration No.008127S/S200013



CA. Yogesh R Bung
Partner
M.No.143932

Place : Raichur
Date : 21/05/2026



For and on behalf of the Board of Directors of Sampra
Corporate Holdings Pvt Ltd


Vishnukanth Bhutada
Director
DIN No.01243391


Ramakant Innani
Director
DIN No.03222748

Place : Raichur
Date : 21/05/2026