



Hamps

Growing to Serve...

Hamps Bio Ltd.

Empowering Health with Innovation & Sustainability

2024-25 18TH ANNUAL REPORT

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Particulars	Details
Company Name	Hamps Bio Limited
CIN (Corporate Identity Number)	L24233GJ2007PLC049692
ISIN	INE0QBD01018
Year of Incorporation	2007
IPO Listing	Listed on BSE SME Platform (December 2024)
Registered Office	2900/112, G.I.D.C. NEAR ATUL LIMITED ANKELSHWAR BHARUCH GUJARAT 393002
Corporate Office	C1-B-106, NR- MAMA BHANJA FACTORY, BHATPORE G.I.D.C., SURAT, GUJARAT, INDIA 394510

Corporate Information

BOARD OF DIRECTORS

1) Mr HerrikMountbaton Shah	(DIN 01052316)	Chairman & Managing Director
2) Dr. Shrenik Mountkumar Shah	(DIN 00973690)	Whole Time Director
3) Mrs. Pallavi Herrik Shah	(DIN 10418931)	Non-Executive Director
4) Mr. Jinay Dipakkumar Palarecha	(DIN 10379873)	Independent Director
5) Ms. Radhika Arun Kanodiya	(DIN 07862908)	Independent Director

CHIEF FINANCIAL OFFICER

Mrs. Mitali Shrenikkumar Shah

BANKERS

1. Kotak Mahindra Bank
2. HDFC Bank

COMPANY SECRETARY & COMPLIANCE OFFICER

Mrs. Komal Jain ACS No A40470

SECRETARIAL AUDITOR

Richa Goyal & Associates

Practising Company Secretary,

B- 418/ 419, SNS ATRIA,
Near Jolly Party Plot,
Vesu, Surat- 395007

STATUTORY AUDITOR

M G H V S & ASSOCIATES
802-A , Trividh Chambers,
Nr. Rushabh Petrol Pump,
Ringroad, Surat - 395002

INTERNAL AUDITOR

Naviwala & Associates
Office No. 2, Amar jyot apartment,
Chowk Bazar Rd, opp. Gandhi Baug,
Badekha Chakla, Nanpura,
Surat, Gujarat 395001

REGISTERED OFFICE

2900/112, G.I.D.C. NEAR ATUL LIMITED
ANKELSHWAR 393002
Dist - BHARUCH, GUJARAT

CORPORATE OFFICE

C1-B-106, NR- MAMA BHANJA FACTORY,
BHATPORE G.1.D.C., SURAT, -394510
GUJARAT, INDIA

REGISTRAR AND SHARE

TRANSFER AGENT

Bigshare Services Pvt Ltd

Office No-S6-2, 6th Floor,
Pinnacle Business Park,
Next to Ahura Centre,
Mahakali Caves Road,
Andheri(East), Mumbai - 400072

Contact No. 022-62638303

Company Overview

Hamps Bio Limited – At a Glance

Particular Details

Foundation Year 2007 (Originally Hamps Bio Pvt. Ltd)

Public Listing

Converted to Hamps Bio Limited in July 2023 and conducted a successful IPO in December 2024

Business Focus

Manufacturing & export of high-quality freeze-dried ingredients

Core Operations

Freeze-dried fruits, vegetables, and wellness ingredients

Manufacturing Units

Ankleshwar (Established Unit)

Bhatpore – Surat (New factory operational from April 2025)

Target Markets

Strategically focused on North America & Middle East regions

Sustainability Focus

Installed 350 kVA solar plant at Ankleshwar to reduce grid power dependency

“A science-led, export-driven manufacturing company powering health, nutrition, and wellness.”

Vision & Mission

Our Vision

To be a trusted global partner for innovative, sustainable, and high-quality freeze-dried ingredients, enabling a healthier tomorrow.

Our Mission

- Deliver consistently high-quality, natural, and safe food and pharma-grade ingredients.
- Drive global growth through production excellence and market agility
- Lead in freeze-drying innovation with sustainable, solar-supported manufacturing
- Build strong international relationships through quality, trust, and service excellence
- Create long-term value for our stakeholders while making a positive societal impact

Board of Directors

Leadership at Hamps Bio Limited

Name Designation Role / Responsibility

- **Mr. Herrik Shah Chairman & Managing Director**

Strategic leadership, business growth, international expansion



- **Dr. Shrenik Shah Whole Time Director**

Product innovation, technical development, operational supervision



- **Mrs. Pallavi Shah Non-Executive Director**

Advisory support & independent perspective



- **Ms. Mitali Shah Chief Financial Officer (CFO)**

Financial planning, IPO fund utilization, statutory compliance



- **Mr. Jinay Palrecha (CA) Independent Director**

Governance, financial oversight, internal controls



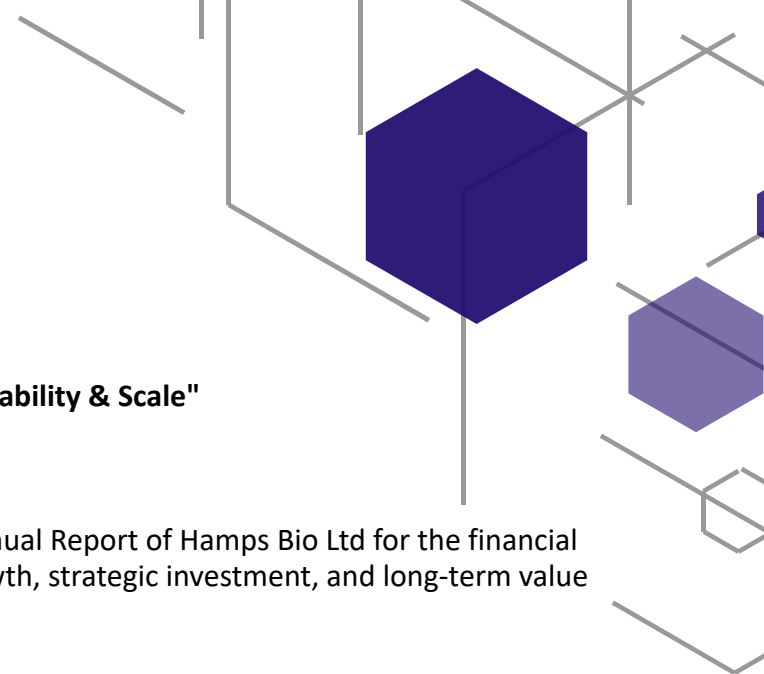
- **Ms. Radhika Kanodiya Independent Director**

Ethical oversight, policy framing, stakeholder interest representation



“A well-balanced board with experience in finance, innovation, and governance.”

Managing Director's Message



Mr. Herrik Shah

Managing Director, Hamps Bio Limited

"Pioneering Natural Wellness through Science, Sustainability & Scale"

Dear Shareholders,

It gives me immense pleasure to present to you the Annual Report of Hamps Bio Ltd for the financial year 2024–25. This year has been one of sustained growth, strategic investment, and long-term value creation for all stakeholders.

Business Progress

Following our successful IPO, the company has strategically channelled its resources toward enhancing manufacturing capacity, innovation, and sustainability. We have commissioned a **350 kVA ground-mounted solar power plant** for our Ankleshwar unit, further strengthening our commitment to green energy and reducing our operational carbon footprint. Another landmark achievement this year was the commencement of commercial production at our new **state-of-the-art freeze-drying facility at Bhatpore, Surat**, effective from **1st April 2025**. This expansion is not just an increase in physical infrastructure but a leap in technological, logistical, and quality capabilities.

Revenue and Export Outlook

With this expanded capacity, we are **targeting revenue growth of approximately 30%** in the coming financial year. This growth is expected to come from both domestic expansion and a substantial surge in exports, with exports also projected to increase by nearly 30%, fueled by demand from new and existing international markets.

Looking Ahead

The company remains focused on long-term strategies to drive value. The focus will continue on:

- Scaling production efficiently
- Diversifying our freeze-dried product categories
- Deepening our domestic & export partnerships
- Implementing sustainable practices at all facilities

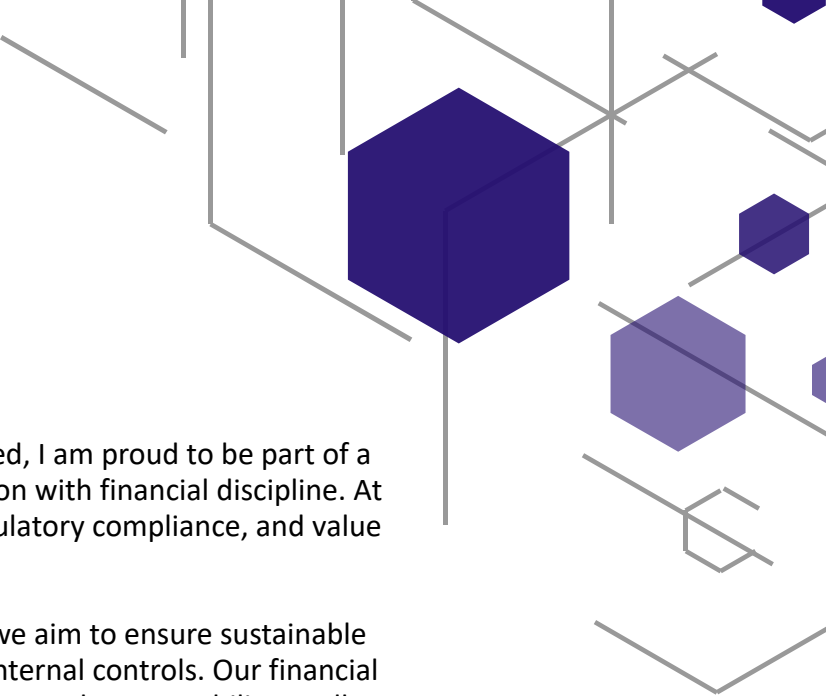
On behalf of the Board of Directors, I thank all our shareholders, employees, business partners, and customers for their continued trust and support.

Together, we will continue to grow, innovate, and lead the freeze-dried ingredient industry from India to the world.

Warm Regards,

Herrik Shah

Managing Director
Hamps Bio Limited



CFO Message

"As the Chief Financial Officer of Hamps Bio Limited, I am proud to be part of a forward-looking organization that blends innovation with financial discipline. At Hamps Bio, our commitment to transparency, regulatory compliance, and value creation guides every financial decision we make.

With a strategic approach to fiscal management, we aim to ensure sustainable growth, efficient resource allocation, and robust internal controls. Our financial practices are built on a foundation of trust, integrity, and accountability to all stakeholders — from investors and partners to regulatory bodies and internal teams.

We continue to focus on strengthening our financial systems, supporting expansion plans, and enhancing shareholder value while maintaining the highest standards of governance. I look forward to supporting the company's mission through sound financial leadership and collaborative execution."

— **Mitali Shah**

Chief Financial Officer
Hamps Bio Limited

Key Highlights & Financial Performance

Particulars	FY 2022-23	FY 2023-24	FY 2024-25	Remarks
Revenue	5.58	6.48	6.67	Continuous growth trend
Net Profit	0.36	0.3	0.3	Profit dipped due to investment in Surat unit
EPS (Earnings/Share)	1.5	1.76	0.68	Reflects expansion phase post IPO
Production Capacity	16T/month (Ankleshwar)	18 T/month (Ankleshwar)	60 T/month* Surat + 18 T Ankleshwar	Major jump after Surat plant operational
Export Growth (Est.)			30% growth expected	Markets: USA, Canada, Dubai
Solar Plant Commissioned			350 kVA Ground-Mounted	Operational at Ankleshwar for partial green energy use
Factory Units	1	1	2	Surat unit added for enhanced production & GMP compliance

*Surat plant added 7T/month x 6 months + 3T/month = ~45T/year additional capacity.

**NOTICE OF
18TH ANNUAL GENERAL MEETING**

NOTICE IS HEREBY GIVEN THAT THE 18TH ANNUAL GENERAL MEETING OF THE MEMBERS OF M/S HAMPS BIO LIMITED WILL BE HELD ON SATURDAY 30TH AUGUST, 2025, AT 12:00 P.M. AT THE REGISTERED OFFICE OF THE COMPANY SITUATED 2900/112, G.I.D.C. NEAR ATUL LIMITED, BHARUCH, ANKELSHWAR, GUJARAT, INDIA, 393002 TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Standalone Audited Financial Results of the Company for the Half Year and year ended March 31, 2025 along with the Reports of the Directors and Auditors thereon and, in this regard, to consider and if thought fit, to pass the resolution as an Ordinary Resolution:

“RESOLVED THAT the Standalone Audited Financial Results of the Company for the Half Year and year ended March 31, 2025 and the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby considered and adopted.”

2. To appoint director in place of Mr. Shrenikkumar Mountkumar Shah (DIN - 00973690), who retires by rotation and being eligible offers himself for re-appointment, in this regard, to consider and if thought fit, to pass the resolution as an Ordinary Resolution:

“RESOLVED THAT in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Shrenikkumar Mountkumar Shah (DIN - 00973690), who retires by rotation at this meeting, be and is hereby appointed as a Director of the Company.”

SPECIAL BUSINESS:

3. **TO APPOINT RICHA GOYAL & ASSOCIATES, PRACTISING COMPANY SECRETARIES, TO CONDUCT SECRETARIAL AUDIT OF THE COMPANY, FOR THE PERIOD OF FIVE CONSECUTIVE YEARS FROM FY 2025- 26 TO FY 2029-30:**

To consider and if thought fit, to pass, with or without modification(s) the following Resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and other applicable provisions, if any, of the Companies Act, 2013, including any statutory modifications or re-enactment thereof for the time being in force and pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and based on the recommendations of the Board of Directors, the consent of the Members be and is hereby accorded to the appointment of M/s. RICHA GOYAL & ASSOCIATES, Practising Company Secretaries, Surat, as the Secretarial Auditors of the Company to hold office for a period

of five consecutive financial years commencing from FY 2025-26 to FY 2029-30, to conduct the secretarial audit of the Company on such remuneration as may be mutually agreed upon between the Board of Directors of the Company and the Secretarial Auditors from time to time;

RESOLVED FURTHER THAT the Board of Directors of the Company (including its Committee thereof), or the Company Secretary be and are hereby authorized to finalize the terms and conditions of the appointment, including the remuneration, and to do all such acts, deeds, matters, and things as may be necessary, expedient, or incidental to give effect to this resolution."

4. INCREASE IN AUTHORISED SHARE CAPITAL OF THE COMPANY AND CONSEQUENTIAL AMENDMENT IN MEMORANDUM OF ASSOCIATION OF THE COMPANY:

To consider and if thought fit, to pass, with or without modification(s) the following Resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to section 13 read with section 61(1)(a), 64 of the Companies Act, 2013 and all other applicable provisions, if any, of the Companies Act, 2013 and rules made thereunder (including any statutory modification(s) or re-enactment thereof, for the time being in force), consent of the shareholders be and is hereby accorded to increase the authorized share capital of the Company from the existing Rs. 5,00,00,000 /- (Rupees Five Crores only) divided into 50,00,000 (Fifty Lakhs) Equity Shares of Rs. 10/- (Rupees Ten only) each to Rs. 10,00,00,000/- (Rupees Ten Crores only) divided into 1,00,00,000 (One Crore) Equity Shares of Rs. 10/- (Rupees Ten only) each."

"RESOLVED FURTHER THAT pursuant to section 13 read with section 61 (1) (a) of the Companies Act, 2013 and all other applicable provisions, if any, of the Companies Act, 2013 and rules made thereunder (including any statutory modification(s) or re-enactment thereof, for the time being in force) and subject to the approval of the shareholders of the Company, in terms of section 13 and section 61 of the Companies Act, 2013, the existing the Capital Clause (Clause V) of the Memorandum of Association of the Company is substituted with the following Clause V.

Clause V.

"The Authorized Share Capital of the Company is Rs. 10,00,00,000/- (Rupees Ten Crores Only) divided into 1,00,00,000 (One Crore) Equity Shares of Rs. 10/- (Rupees Ten Only) each"

"RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof), be and is hereby authorized to do all such acts, deeds and things and give such directions as may be deemed necessary or expedient, to give effect to this Resolution."

**5. TO ISSUE BONUS SHARES:**

To consider and if thought fit, to pass, with or without modification(s) the following Resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 63 and other applicable provisions of the Companies Act, 2013 (“the Act”) read with the Companies (Share Capital and Debentures) Rules, 2014 (“the Rules”), and the rules made thereunder, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (“ICDR Regulations”), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), the Foreign Management Act, 1999 and other applicable provisions of regulations and guidelines issued by the Securities and Exchange Board of India (SEBI) and Reserve Bank of India (RBI) from time to time, the enabling provisions of the Memorandum and Articles of Association of the Company, and pursuant to the recommendation of the Board of Directors of the Company (hereinafter referred to as “the Board”, which expression shall be deemed to include a Committee of Directors or officer(s) of the Company duly authorized in this behalf), and subject to such approvals as may be required in this regard, approval of the Members be and is hereby accorded to the Board for capitalization of a sum not exceeding Rs. 4,35,60,000 (Rupees Four Crore Thirty-Five Lakhs Sixty Thousand Only) from and out of the Company's Free Reserves and/or the securities premium account and/or or such other account as may be considered necessary by Board of Directors of the Company (“the Board”), for the purpose of the issue of bonus equity shares of Rs. 10/- (Ten only) each, credited as fully paid-up equity shares to the holders of the existing equity shares of the Company in consideration of their said holding and whose names appear in the Register of Members maintained by the Company/List of Beneficial Owners as received from the National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL), on such date as may be fixed in this regard by the Board, in the proportion of 1 (One) equity share of Rs. 10/- (Rupees Ten Only) each for every 1 (One) existing equity shares of Rs. 10/- (Rupees Ten Only) each held by the Members and that the new bonus equity shares so issued and allotted shall, for all purposes, be treated as an increase in the paid-up capital of the Company held by each such Member.

RESOLVED FURTHER THAT the bonus equity shares so allotted shall rank pari-passu in all respects with the fully paid-up equity shares of the Company as existing on such date as may be fixed in this regard by the Board.

RESOLVED FURTHER THAT the bonus shares so allotted shall subject to the Memorandum of Association and Articles of Association of the Company.

RESOLVED FURTHER THAT in the case of members who hold shares or opt to receive the shares in dematerialized form, the bonus equity shares shall be credited to the respective beneficiary accounts of the members with their respective Depository Participant(s) and in the case of members who hold equity shares in physical form, the share certificate(s) in respect of the bonus equity shares shall be dispatched, within such time as prescribed by law and the relevant authorities.

RESOLVED FURTHER THAT the issue and allotment of the bonus equity shares to the extent they relate to Non- Resident Indians (NRIs), Overseas Citizen of India, Overseas

Corporate Bodies (OCBs), Foreign Portfolio Investors (FPIs) and other foreign investors of the Company will be subject to the approval of the RBI, if applicable and as may be necessary.

RESOLVED FURTHER THAT for the purpose of giving effect to the above resolutions, the Board including any Committee of the Board or person authorised by the Board, be and is hereby authorized to do all such acts, deeds, matters and things and execute all such documents, instruments and writings as may be required and as it may in its sole and absolute discretion deem necessary, expedient or incidental in regard to issue of bonus shares, filing of any documents with the Securities and Exchange Board of India, Stock Exchanges where the shares of the Company are listed, Depositories, Ministry of Corporate Affairs and/ or any concerned authorities, applying and seeking necessary listing approvals from the Stock Exchanges, and to settle any question, difficulty or doubt that may arise in regard thereto.

RESOLVED FURTHER THAT any equity shares being fractional shares, arising out of issue shall be ignored and no allotment shall be for the fractional equity shares and accordingly the number of issuances of bonus share may be reduced.

RESOLVED FURTHER THAT for the purpose of giving effect to the above resolution, the Board including any Committee of the Board or person authorised by the Board, be and is hereby authorised to do all such acts, deeds, matters and things including but not limited to filing of necessary forms/documents with the appropriate authorities and to execute all such deeds, documents, instruments and writings as it may in its sole and absolute discretion deem necessary or expedient and to settle any question, difficulty or doubt that may arise in regard thereto.”

**By the order of the Board of Directors
For Hamps Bio Limited**

**Sd/-
HERRIK MOUNTBATON SHAH
Managing Director & Chairman
DIN: 01052316**

Date: 01.08.2025

Place: ANKLESHWAR

NOTES:

1. An Explanatory Statement under Section 102 of the Companies Act, 2013 (“Act”) setting out material facts concerning the business with respect to Item Nos. 5, 6 and 7 forms part of this Notice. Additional information pursuant to Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard-2 on General Meetings (“SS-2”) issued by The Institute of Company Secretaries of India in respect of the Director seeking re-appointment at this AGM is furnished as Annexure to this Notice.
2. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY / PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF /

HERSELF. SUCH A PROXY / PROXIES NEED NOT BE A MEMBER OF THE COMPANY. The instrument of Proxy in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not less than 48 hours before the commencement of the meeting. A person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total share capital of the Company.

A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other person or shareholders.

3. Proxy form, in order to be effective, must be deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Annual General Meeting.
4. Members / Proxies are requested to bring their Attendance Slip for attending the meeting.
5. During the period beginning 24 hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged at any time during the business hours of the Company, provided not less than 3 days of notice in writing is given to the Company.
6. Members may kindly take note for "Green Initiative in the Corporate Governance" in view of Circular No. 17 / 2011 dated 21.04.2011 and 18 / 2011 dated 29.04.2011 issued by Ministry of Corporate Affairs. It is earnestly requested in view of the Circular and other statutory provisions, that the Members who have yet not registered / updated their e-mail ids may notify the same to the Company either at the registered office or at email address hamps.bio@gmail.com quoting full details of Folio No. / DP, Client ID and name of first / sole holder.
7. The notice is being sent to all members, whose names appear on the Register of Members / List of Beneficial Owners as on 01.08.2025.
8. In case shares are jointly held, this form should be completed and signed (as per the specimen signature registered with the Company) by the first named member and in his / her absence, by the next named member.
9. Pursuant to the provisions of Section 113 of the Act, Body Corporates/Institutional/Corporate members intending for their authorized representatives to attend the meeting are requested to send a duly certified copy of the Board Resolution/Authority Letter authorizing their representative to attend and vote on their behalf at the meeting.
10. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17 / 2020 dated April 13, 2020, the Notice calling the EGM has been uploaded on the website of the Company at <https://hampsbio.com>. The Notice can also be accessed from the websites of the Stock Exchange i.e., BSE Limited at www.bseindia.com.
11. Pursuant to SEBI Circular, the Shareholders holding shares in physical form are requested to submit self-attested copy of PAN at the time of sending their request for share transfer / transmission of name / transposition of name.

12. Members who hold shares in dematerialized form are requested to write their Client ID and DP ID and those who hold shares in physical form are requested to write their Folio Number in the attendance slip for attending the meeting. In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.
13. For members who have not registered their email address, physical copies of the Notice of the Extra Ordinary General Meeting of the Company along with Attendance Slip and Proxy Form is being sent in the permitted mode. Members may also note that Notice of Extra Ordinary General Meeting will be available on Company's website <https://hampsbio.com/> for their download.
14. Members who have not registered their email addresses so far are requested to register their e-mail address for receiving all communications including annual report, notices, circulars etc. from the Company electronically
15. Mrs. Richa Manoj Goyal, Practicing Company Secretary, (COP No.: 4700) has been appointed as the Scrutinizer. The Scrutinizer shall after the conclusion of voting at the general meeting, will first count the votes cast at the meeting and in presence of at least two witnesses not in the employment of the Company and shall make, within 2 working of the conclusion of AGM, a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.
16. The Results declared along with the Scrutinizer's Report shall be placed on the Company's website <https://hampsbio.com/>. The same will be communicated to the stock exchanges where the Company shares are listed viz. SME Platform of BSE Limited.
17. For any assistance or information about shares etc. members may contact the Company.

ANNEXURE TO THE NOTICE

EXPLANATORY STATEMENT IN RESPECT OF THE SPECIAL BUSINESS PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 ("THE ACT"):

The following Statement sets out all material facts relating to the Ordinary/Special Business mentioned in the Notice:

ITEM NO: 3: TO APPOINT RICHA GOYAL & ASSOCIATES, PRACTISING COMPANY SECRETARIES, TO CONDUCT SECRETARIAL AUDIT OF THE COMPANY, FOR THE PERIOD OF FIVE CONSECUTIVE YEARS FROM FY 2025- 26 TO FY 2029-30:

Pursuant to Section 204 and other applicable provisions, if any, the Companies Act, 2013 ("the Act") read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended from time to time, every listed company shall annex with its Board's report made in terms of subsection (3) of section 134, a secretarial audit report, given by a company secretary in practice, in such form as may be prescribed.

In addition to the requirements of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 dated December 12, 2024, mandates that every listed entity and its material unlisted subsidiaries incorporated in India shall undertake Secretarial Audit by a Secretarial Auditor who shall be a Peer Reviewed Company Secretary and shall annex a Secretarial Audit Report in such form as specified, with the annual report of the listed entity. Besides, such appointment shall be approved by the Members of the Company at the Annual General Meeting.

In compliance with the applicable laws and based on the recommendations of the Audit Committee, the Board of Directors, at their meeting held on May 28, 2025, approved the appointment of M/s. RICHA GOYAL & ASSOCIATES as the Secretarial Auditor of the Company for a term of five consecutive years commencing from FY 2025-26 to FY 2029-30, subject to the approval of the Members at the forthcoming Annual General Meeting. The appointment was recommended following a thorough evaluation of various proposals and key factors such as independence, industry experience, technical expertise and the quality of past audit reports.

M/s. RICHA GOYAL & ASSOCIATES is a reputed firm of practicing Company Secretaries registered with the Institute of Company Secretaries of India (ICSI) having extensive experience in corporate governance, compliance, and secretarial audits. In accordance with Regulation 24A of SEBI Listing Regulations, the firm holds a valid certificate issued by the Institute of Company Secretaries of India.

M/s. RICHA GOYAL & ASSOCIATES have given their consent to be appointed as Secretarial Auditors of the Company confirming that they do not incur any disqualification specified under SEBI Circular No. SEBI/HO/CFD/CFD-PoD/CIR/P/2024/185 dated December 31, 2024 and that they shall not render any restricted services stated therein to the Company, its holding and subsidiary companies to ensure independence and avoid conflict of interest.

The Board believes that appointment of M/s. RICHA GOYAL & ASSOCIATES will provide an independent and expert evaluation of the Company's corporate governance, regulatory compliance, and secretarial functions, thereby ensuring adherence to statutory requirements.

The terms and conditions of the appointment, remuneration of the Secretarial Auditor, scope and functioning for conducting the secretarial audit as may be mutually agreed between the Board of Directors of the Company and the Auditors.

In compliance with Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, consent of the Members is being sought for passing an Ordinary Resolution for the appointment of M/s. RICHA GOYAL & ASSOCIATES as the Secretarial Auditors of the Company.

The Board recommends the Ordinary Resolution set out at item No. 3 in the accompanying notice for approval by the members.

None of the Directors and Key Managerial Personnel of the Company and their respective relatives are, in any way, concerned or interested, in the Resolution set out at item No.3 of the notice.

ITEM NO: 4: INCREASE IN AUTHORISED SHARE CAPITAL OF THE COMPANY AND CONSEQUENTIAL AMENDMENT IN MEMORANDUM OF ASSOCIATION OF THE COMPANY:

At present the Authorised Share Capital of the Company is Rs. 5,00,00,000 /- (Rupees Five Crores only) divided into 50,00,000 (Fifty Lakhs) Equity Shares of Rs. 10/- (Rupees Ten only) each. Considering the fund requirements, it requires a huge fund to deploy and also the Board of Directors of the Company in its meeting held on July 29, 2025 have recommended the issuance of bonus shares in the ratio of 1:1 [i.e., One fully paid-up Equity shares for every One Equity shares held.]. If the resolution for issuance of bonus shares as recommended by the Board; shall be approved by the members of the Company then additional 43,56,000 paid up equity shares shall be allotted to the members post completion of process of bonus issue. So, the total paid up share capital post bonus issue shall be Rs. 8,71,20,000 /- which shall exceed the present Authorised Share Capital of the Company.

So, in view of the proposed issuance of bonus shares, the present Authorised Share Capital of the Company need to be increased so the company decided to increase from Rs. 5,00,00,000/- (Rupees Five Crores only) divided into 50,00,000 (Fifty Lakhs) Equity Shares of Rs. 10/- (Rupees Ten only) each to 10,00,00,000/- (Rupees Ten Crores only) divided into 1,00,00,000 (One Crore) Equity Shares of Rs. 10/- (Rupees Ten only) each by creation of additional 50,00,000 (Fifty Lakhs) equity shares of Rs. 10/- each.

Further, in view of increasing the Authorised Share Capital it is also necessary to amend Clause V of the Memorandum of Association to increase the Authorised Share Capital from Rs. 5,00,00,000/- (Rupees Five Crores only) divided into 50,00,000 (Fifty Lakhs) Equity Shares of Rs. 10/- (Rupees Ten only) each to 10,00,00,000/- (Rupees Ten Crores only) divided into 1,00,00,000 (One Crore) Equity Shares of Rs. 10/- (Rupees Ten only) each. As per the provisions of Sections 13 & 61 and any other applicable provisions of the Companies Act, 2013, approval of the shareholders is required to be accorded for alteration in the Memorandum of Association and for increasing the Authorised Share Capital of the Company by way of passing an Ordinary Resolution.



The Board recommends the Ordinary Resolution set out at item No. 4 in the accompanying notice for approval by the members.

None of the Directors and Key Managerial Personnel of the Company and their respective relatives are, in any way, concerned or interested, in the Resolution set out at item No.4 of the notice.

ITEM NO: 5: TO ISSUE BONUS SHARES:

The equity shares of your Company are listed and actively traded on the BSE Limited. With a view to encourage the participation of retail investors in the long term, increasing the overall tradeable float/activity level in the Equity shares and retail diversification of shareholding, the Board of Directors at its meeting held on July 29, 2025, subject to consent of the members of the Company, approved and recommended issue of bonus equity shares of Rs. 10/- (Rupee Ten only) each credited as fully paid-up to eligible members of the Company in the proportion of 1 (One) equity share of Rs. 10/- (Rupees Ten) each for every 1 (One) existing equity shares of Rs. 10/- (Rupees Ten) each by capitalizing a sum not exceeding Rs. 4,35,60,000 (Rupees Four Crore Thirty – Five Lakhs Sixty Thousand Only) from and out of the Company's Free Reserves and/or the securities premium account and/or or such other account as may be considered necessary by Board of Directors of the Company ("the Board").

Article 38 and 39 of the Articles of Association of the Company permits capitalization of any part of the amount for the time being standing to the credit of any of the Company's reserve accounts (including securities premium account and capital redemption reserve account), or to the credit of the profit and loss account, or otherwise available for distribution by applying the same towards payment of unissued shares to be issued to the members as fully paid bonus shares.

The Bonus Shares so allotted shall rank pari- passu in all respects with the fully paid-up Equity Shares of the Company as on the Record Date and shall be made according to the regulations as specified under Chapter IX of SEBI (ICDR) Regulations 2018.

The Board recommends the Ordinary Resolution set out at item No. 5 in the accompanying notice for approval by the members.

None of the Directors and Key Managerial Personnel of the Company and their respective relatives are, in any way, concerned or interested, in the Resolution set out at item No.5 of the notice.

DISCLOSURES REGARDING APPOINTMENT OR RE-APPOINTMENT OF DIRECTORS

Pursuant to Regulation 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings (SS-2):

Name of director	Shrenikkumar Mountkumar Shah
Designation	Whole-time Director
Date of birth	30/11/1984
Date of first appointment	02/01/2007
Nationality	Indian
Qualification	MBBS, ORTHOPEDIC SURGEON
Brief resume	Mr. Shrenikkumar Mountkumar Shah, aged 41 years, is the Promoter and Whole-Time Director of the Company. He holds MBBS, Orthopaedics Surgeon. He is on Board of Company since incorporation i.e., 02nd January, 2007. He is a seasoned entrepreneur and has a rich experience of more than 18 year in industry.
Expertise in specific Functional areas	Dr. Shrenik Shah is a seasoned professional with over 18 years of experience in the pharmaceutical formulation and product development space. He specializes in developing innovative products tailored for healthcare management, with a strong emphasis on system management and strategic execution. Technically adept and detail-oriented, Dr. Shah brings a deep understanding of medical and healthcare systems, enabling the company to consistently introduce impactful and quality-driven formulations. His core strengths lie in pharmaceutical innovation, technical product design, and end-to-end development processes, making him a key pillar in the company's R&D and operational strategies. With extensive experience across therapeutic categories, Dr. Shah has contributed significantly to the company's growth through the launch of several successful products, aligning with evolving market and regulatory needs. His expertise spans the following functional areas: • Pharmaceutical Formulation & Product Lifecycle Management • Healthcare System Management & Compliance • Technical Innovation in Drug Delivery Systems • Regulatory & Quality Assurance Alignment • Strategic Development for New Therapeutic Segments As Whole Time Director, Dr. Shrenik Shah plays a critical role in guiding the company's scientific vision and ensuring execution excellence in all areas of product innovation and development.

Skills and capabilities required for the role and the manner in which the proposed person meets such requirements	Strong Technical Expertise in Pharmaceutical Formulation • Required to lead formulation design, development, and innovation in alignment with industry standards. • Dr. Shrenik Shah possesses over 18 years of hands-on experience in pharmaceutical formulation and new product development, having successfully launched multiple formulations across various therapeutic segments. Understanding of Healthcare & Medical System Management 1. Strategic Product Development and Lifecycle Oversight 2. Regulatory Knowledge & Quality Compliance 3. Leadership in Technical Innovation and Team Mentorship 4. Decision-Making and Problem-Solving Abilities Conclusion: Given his technical qualifications, industry experience, and proven leadership in pharmaceutical product development, Dr. Shrenik Shah fully meets and exceeds the skills and capabilities required for the role of Whole Time Director, particularly in the domain of healthcare product innovation and system-based pharmaceutical management.
Disclosure of relationships between directors inter-se	Mr. Herrik Mountbaton Shah (Chairman and Managing Director) and Mrs. Pallavi Herrik Shah (Director) are related to Mr. Shrenikkumar Mountkumar Shah.
Directorship held in other Public companies	NIL
Membership/chairmanship of committees of other listed companies	NIL
Number of shares held in the company	1026341 Shares
Shareholding of non - executive Directors	NIL

ATTENDANCE SLIP
Annual General Meeting on 30th August, 2025 at 12:00 P.M

Registered Folio No./ DP ID/Client ID	
No. of Shares	
Name and address of the Member(s) Joint Holder 1 Joint Holder 2	

Serial No. 1

I/We hereby record my/our presence at the Annual General Meeting of the Company to be held on **30th August, 2025** at 2900/112, G.I.D.C. NEAR ATUL LIMITED, BHARUCH, ANKELSHWAR, GUJARAT, INDIA, 393002

Member's/Proxy's name in Block Letters	Member's/Proxy's Signature

Please hand it over at the Attendance Verification Counter at the entrance of the meeting hall.

Form No.MGT-11 PROXY FORM

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

Name of the Member(s) :	
Registered address :	
E-mail Id :	
Folio No./Client ID No:	
DP ID No:	

I/We, being the member (s) of equity shares of the Hamps Bio Limited Limited, hereby appoint.

1.	Name			
	Address			
	E-mail ID		Signature:	
2.	Name			
	Address			
3.	Name			
	Address			
	E-mail ID		Signature:	

As my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 18th Annual General Meeting, to be held on **30th August, 2025** at registered office situated at 2900/112, G.I.D.C. NEAR ATUL LIMITED, BHARUCH, ANKELSHWAR, GUJARAT, INDIA, 393002 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.	Description	*For	Against
1.	To receive, consider and adopt the Standalone Audited Financial Results of the Company for the Half Year and year ended March 31, 2025 along with the Reports of the Directors and Auditors thereon and, in this regard, to consider and if thought fit, to pass the resolution as an Ordinary Resolution.		
2.	To approve the Annual Report for the Financial Year ended March 31, 2025, in this regard, to consider and if thought fit, to pass the resolution as an Ordinary Resolution.		
3.	To appoint director in place of Mr. Shrenikkumar Mountkumar Shah (DIN - 00973690), who retires by rotation and being eligible offers himself for re-appointment, in this regard, to consider and if thought fit, to pass the resolution as an Ordinary Resolution.		
4.	To appoint Richa Goyal & Associates, Practising Company Secretaries, Surat to conduct Secretarial Audit of the company, for the period of five consecutive years from FY 2025- 26 to FY 2029-30		
5.	Increase In Authorised Share Capital of the company and consequential amendment in Memorandum of Association of the company.		
6.	To Issue Bonus Shares		

Signed this ____day of _____ 2025

Signature of Shareholder Signature of Proxy

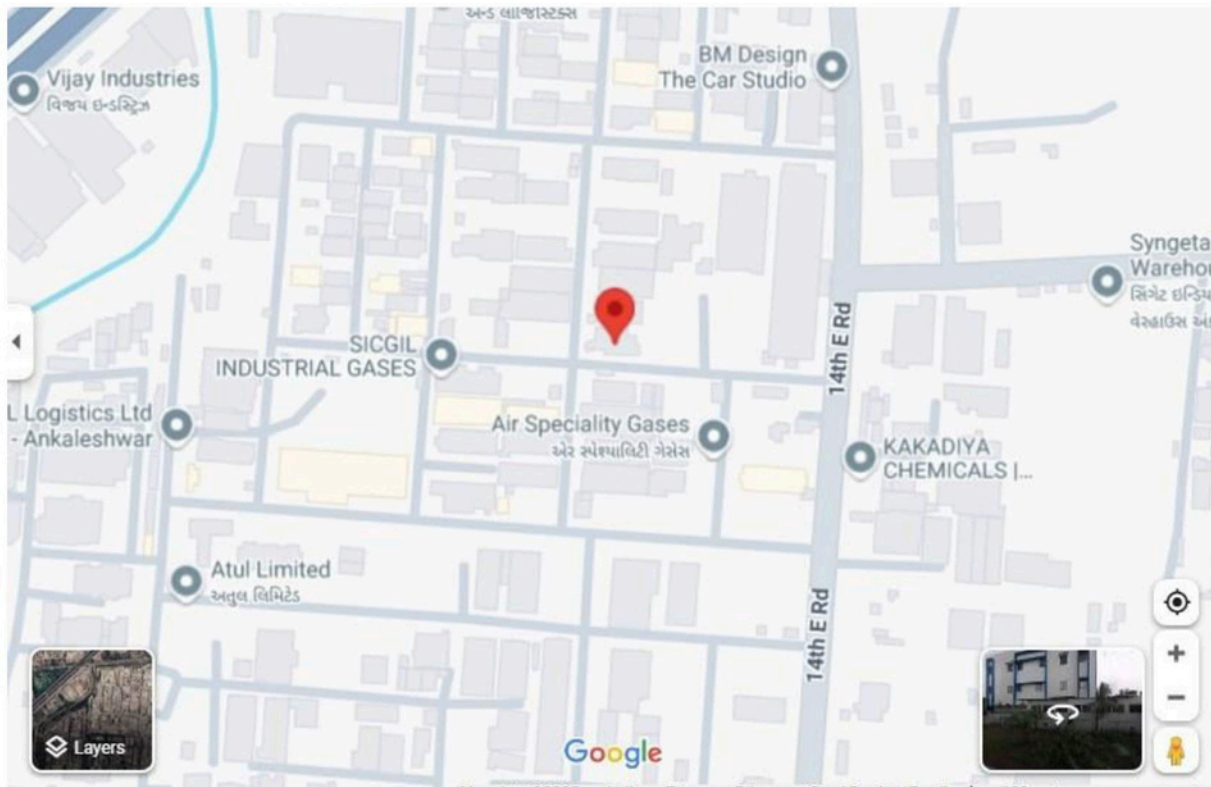
Holder(s)

Affix Revenue
stamp here

1. Please put (✓) or (x) in the box in the appropriate column against the respective resolutions. If you leave the For or Against column blank against any or all the resolutions, your Proxy will be entitled to vote in the manner as he/she deems fit.
2. A Proxy need not be a member of the Company. Pursuant to the provisions of Section 105 of the Companies Act, 2013 a person can act as proxy on behalf of not more than 50 members and holding in aggregate not more than 10 % of the total share capital of the Company. Members holding more than 10% of the total share capital may appoint a single person as proxy, who shall not act as proxy for any other member.

This form of Proxy to be effective should be deposited at the registered office of the Company not later than 48 hours before the commencement of the AGM.

ROUTE MAP (VENUE OF ANNUAL GENERAL MEETING):
Address: 2900/112, G.I.D.C. NEAR ATUL LIMITED, BHARUCH, ANKELSHWAR,
GUJARAT, INDIA,393002



BOARD'S REPORT

To
The Members,
HAMPS BIO LIMITED
(Formerly Known as **HAMPS BIO PRIVATE LIMITED**)
ANKLESHWAR

Your directors have pleasure in presenting the 18th Boards' Report of the Company together with audited Statement of Accounts and the Auditors' Report of your company for the financial year ended 31st March, 2025.

FINANCIAL RESULTS:

	(Amount in Lakhs)	(Amount in Lakhs)
Particulars	Year ended 31 st March, 2025	Year ended 31 st March, 2024
(a) Turnover (including Other Income)	681.99	650.13
(b) Net Profit/Loss (before depreciation and tax)	78.09	105.35
Less: Depreciation	37.71	40.36
(c) Net Profit/(Loss) before tax	40.38	64.99
Less: Provision for Tax		
Current Tax:	11.35	16.58
Deferred Tax:	(0.74)	(1.65)
(d) Net Profit/(Loss) after tax	29.77	50.06

STATE OF COMPANY'S AFFAIRS:

During the financial year ended March 31, 2025, Hamps Bio Limited sustained its strategic growth momentum, focusing on infrastructure expansion, green energy integration, and consolidation across its core verticals. The company continued to demonstrate a positive trajectory in both revenue and production capacity while laying a strong foundation for future export growth and improved profitability.

Key developments during the year included the installation of a 350 kVA ground-mounted solar plant at the Ankleshwar facility, significantly contributing to the company's sustainability goals. Additionally, the combined output from the Surat and Ankleshwar units boosted overall group production capacity. With this expanded infrastructure and rising market demand, the company expects a 30% increase in both exports and revenue in the coming year.

From a financial perspective, Hamps Bio reported revenue of ₹6.67 crore and a net profit of ₹0.30 crore in FY 2025, compared to ₹6.48 crore and ₹0.50 crore in FY2024, and ₹5.58 crore and ₹0.36 crore in FY 2023. Backed by strategic investments made through IPO proceeds, the company is well-positioned for sustained growth in the years ahead.

PERFORMANCE EVALUATION OF BOARD, COMMITTEES AND DIRECTORS

The performance evaluation criteria for independent directors are determined by the Nomination and Remuneration committee. Factors of evaluation include participation and contribution by a director, commitment, effective deployment of knowledge and expertise, integrity and maintenance of confidentiality and independence of behavior and judgment.

CHANGE IN THE NATURE OF BUSINESS:

There was no change in the nature of business of the Company during the financial year 2024-2025.

WEB LINK OF ANNUAL RETURN, IF ANY:

The Annual Return for the financial year 2024-25, pursuant to Section 92(3) of the Companies Act, 2013 will be made available on the website of the Company at <https://www.hampsbio.com/>.

SHARE CAPITAL:

The authorized share capital of the company as on 31.03.2025 is Rs. 5,00,00,000 (Rupees Five Crore Only) divided into 50,00,000 (Fifty Lakhs) equity shares of Rs. 10 each and the paid-up share capital of the Company as on 31.03.2025 is Rs. 4,35,60,000 divided into 43,56,000 Equity shares of Rs.10/- each.

Authorized Share Capital

During the financial year 2024-25, there is no change in authorized share capital of the company.

Paid-up Share Capital

- **Issue of Bonus equity shares:**

During the year under review, in order to encourage the shareholders' continued support, the Board has allotted 11,76,000 equity shares having face value of ₹10/- each as bonus equity shares, in the ratio of Three (3) equity share having face value of ₹10/- each for every Five (5) existing equity share having face value of ₹10/- each in the meeting of June 03, 2024. The issue of Bonus Shares has been approved by the shareholders of the Company in the Extra-ordinary General Meeting dated June 01, 2024.

- **Public Issue - Initial Public Offer ("IPO"):**

During the year under review, pursuant to the shareholders' approval granted at the Extra-Ordinary General Meeting on April 30, 2024, the Company successfully completed its Initial Public Offering (IPO) by issuing 12,20,000 (Twelve Lakhs Twenty Thousand Only) equity shares at a price of Rs 51/- (Rupees Fifty One only) each, which includes a premium of Rs. 41 (Rupees Forty One only) per equity share with a face value of Rs.10/- (Rupees Ten only) in the Meeting of Board

of Directors of the Company held on December 18, 2024, by way of listing its securities on SME platform of Bombay Stock Exchange ('BSE') on December 20, 2024.

The Directors placed on record their appreciation of contributions made by the entire IPO team with all the dedication, diligence and commitment which led to successful listing of the Company's equity shares on the BSE SME platform. Further, the success of the IPO reflects the trust and faith reposed in the Company by the Investors, customers and business partners and the Directors thank them for their confidence in the Company.

Pursuant to the provisions of Regulation 32 of the Listing Regulations, the Company had utilized the net proceeds of IPO as on March 31, 2025, in objects mentioned below:

Objects for which funds have been raised and where there has been a deviation, in the following table:						
Original Object	Modified Object, if any	Original Allocation (Rs. in Crores)	Modified allocation, if any	Funds Utilised (Rs. in Crores)	Amount of Deviation / Variation for the quarter according to applicable object	Remarks if any
1. Purchase of plant & machinery for FMCG division;	Not Applicable	3.59 Crores	Not Applicable	1.11 Crores	Not Applicable	Utilisation upto March, 2025
2. Enhancing the visibility and awareness of our brand;	Not Applicable	0.50 Crores	Not Applicable	0.14 Crores	Not Applicable	Utilisation upto March, 2025
3. General corporate purposes	Not Applicable	1.52 Crores	Not Applicable	1.52 Crores	Not Applicable	Utilisation upto March, 2025

LISTING FEES:

The Company has paid Listing Fees for the Financial Year 2024-25 to the Stock Exchange, where its Equity Shares are listed.

DIRECTORS & KEY MANAGERIAL PERSONNEL:

(A) Appointment/ Cessation:

During the year under review, Mr. Mountbaton Sakarchand Shah resigned from the position of Chief Financial Officer and Mrs. Mitali Shrenikkumar Shah resigned from the position of Non-Executive Director both with effect from 13.06.2024.

During the year under review, Mrs. Mitali Shrenikkumar Shah was appointed as Chief financial Officer on 14.06.2024 and Mrs. Pallavi Herrik Shah was appointed as Non-Executive Director on approval of members at the Extraordinary General Meeting duly held on 15.06.2024.

(B) Retire by Rotation and Re – Appointment:

Mr. Shrenikkumar Mountkumar Shah, Whole - Time Director will retire by rotation at ensuing Annual General Meeting and being eligible, he has offered to be re-appointed as Director. The Board proposes his reappointment to the members.

(C) Key Managerial Personal:

The following persons were designated as Key Managerial Personnel as on 31.03.2025

1. HERRIK MOUNTBATON SHAH	Managing Director
2. SHRENIKKUMAR MOUNTKUMAR SHAH	Whole-Time Director
3. PALLAVI HERRIK SHAH	Director
4. MITALI SHRENIKKUMAR SHAH	CFO
5. RADHIKA ARUN KANODIYA	Independent Director
6. JINAY DIPAKKUMAR PALRECHA	Independent Director
7. KOMAL JAIN	Company Secretary

(D) Declaration given by the Independent Directors:

All the Independent Directors have given declarations that they meet the criteria of independence as laid down under Section 149 (6) of the Act and Regulation 16 (1) (b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, hereinafter referred to as 'Listing Regulations'.

In the opinion of the Board, they fulfill the conditions of independence as specified in the Act and the Listing Regulations and are independent of the management. Further, the Independent Directors have complied with the Code for Independent Directors prescribed in Schedule IV to the Act.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134 of the Companies Act, 2013, the Directors, to the best of their knowledge and belief, confirm that:

- In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

- (c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (d) The Directors had prepared the annual accounts on a going concern basis; and
- (e) Clause (e) of section 134(5) is not applicable as the Company is not a listed Company
- (f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

BOARD MEETINGS:

During the financial year 2024-25, the Board of Directors of the Company duly meet Twenty - Six times

S No.	Date of Meeting	Board Strength	No. of Directors Present
1	05.04.2024	5	5
2	10.05.2024	5	5
3	17.05.2024	5	5
4	20.05.2024	5	5
5	30.05.2024	5	5
6	03.06.2024	5	5
7	04.06.2024	5	5
8	13.06.2024	5	5
9	17.06.2024	5	5
10	25.06.2024	5	5
11	01.07.2024	5	5
12	09.07.2024	5	5
13	25.07.2024	5	5
14	27.07.2024	5	5
15	29.07.2024	5	5
16	03.09.2024	5	5
17	05.09.2024	5	5
18	18.11.2024	5	5
19	29.11.2024	5	5
20	02.12.2024	5	5
21	09.12.2024	5	5
22	18.12.2024	5	5
23	19.12.2024	5	5
24	07.01.2025	5	5
25	21.01.2025	5	5
26	21.02.2025	5	5

COMMITTEES OF BOARD:

During the year under review, your Directors have constituted wherever required, the following committees of the Board in accordance with the requirements of the Companies Act, 2013. The composition, terms of reference and other details of all the Board level committees have been elaborated in the report.

I. AUDIT COMMITTEE:

The Composition of the Committee and Attendance of the members are as under:

Sr. No	Name of Members	Designation	Number of Meeting Entitled	Number of Meeting Attended
1	JINAY DIPAKKUMAR PALRECHA (NON- EXECUTIVE INDEPENDENT DIRECTOR)	CHAIRPERSON	8	8
2	RADHIKA ARUN KANODIYA (NON- EXECUTIVE INDEPENDENT DIRECTOR)	MEMBER	8	8
3	PALLAVI HERRIK SHAH (NON-EXECUTIVE DIRECTOR)	MEMBER	2	2

The Audit Committee reconstituted its composition vide the board resolution dated 17/06/2024.

II. NOMINATION & REMUNERATION COMMITTEE

The Composition of the Committee and Attendance of the members are as under:

Sr. No	Name of Members	Designation	Number of Meeting Entitled	Number of Meeting Attended
1	RADHIKA ARUN KANODIYA (NON- EXECUTIVE INDEPENDENT DIRECTOR)	CHAIRPERSON	2	2
2	JINAY DIPAKKUMAR PALRECHA (NON- EXECUTIVE INDEPENDENT DIRECTOR)	MEMBER	2	2
3	PALLAVI HERRIK SHAH (NON-EXECUTIVE DIRECTOR)	MEMBER	0	0

The Nomination and Remuneration Committee reconstituted its composition vide the board resolution dated 17/06/2024.

III. STAKEHOLDERS RELATIONSHIP COMMITTEE

The Composition of the Committee and Attendance of the members are as under:

Sr. No	Name of Members	Designation	Number of Meeting Entitled	Number of Meeting Attended
1	PALLAVI HERRIK SHAH (NON-EXECUTIVE DIRECTOR)	CHAIRPERSON	1	1
2	JINAY DIPAKKUMAR PALRECHA (NON- EXECUTIVE INDEPENDENT DIRECTOR)	MEMBER	1	1
3	RADHIKA ARUN KANODIYA (NON- EXECUTIVE INDEPENDENT DIRECTOR)	MEMBER	1	1

The Stakeholders Relationship Committee constituted its composition vide the board resolution dated 17.06.2024

AUDITORS AND AUDITORS' REPORT:

STATUTORY AUDITOR

The Members of the Company at their 16th Annual General Meeting held on September 30, 2023, have appointed M/s. MGVS & ASSOCIATES, Chartered Accountants, (FRN No. 140555W), as the Statutory Auditors of the Company for the period of 5 (five) years from the conclusion of the 16th Annual General Meeting till the conclusion of the 21st Annual General Meeting of the company.

There are no observations (including any qualification, reservation, adverse remark or disclaimer) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor`s Report are self-explanatory.

SECRETARIAL AUDITOR & THEIR REPORT

Pursuant to the requirements of Section 204(1) of the Act and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed M/s /s Richa Goyal & Associates, Company Secretary in Practice to conduct the secretarial audit for the financial year 2024-25. The Secretarial Audit Report as received from Mrs. Richa Manoj Goyal, Company Secretary in Practice is appended as **"Annexure-I"** to this Report.

INTERNAL AUDITOR

The Company has appointed M/s Naviwala & Associates, Chartered Accountants of the Company as Internal Auditor of the Company for conducting Internal Audit of Company

for Financial Year 2024-2025, according to the Section 138 of the Companies Act, 2013 and read with the Rule 13 of The Companies (Accounts) Rules, 2014.

Further, the Board has re-appointed M/s Naviwala & Associates, Chartered Accountants, as the Internal Auditor of the Company for the Financial Year 2025-26 in the board meeting held on 28th May, 2025.

COST AUDITOR

The Company is not required to appoint Cost Auditor and maintain a cost records during the year under review.

DETAIL OF FRAUD AS PER AUDITORS REPORT

There is no fraud in the Company during the F.Y. ended 31st March, 2025. This is also being supported by the report of the auditors of the Company as no fraud has been reported in their audit report for the F.Y. ended 31st March, 2025.

BOARD'S COMMENTS ON QUALIFICATION, RESERVATION & ADVERSE REMARKS OR DISCLAIMER MADE BY:

Statutory Auditors

Observation made by the Statutory Auditors in their Report are self-explanatory and therefore, do not call for any further comments under section 134(3)(f) of the Companies Act, 2013.

Loans, Guarantees or Investments made under Section 186 of the Companies Act, 2013:

During the financial year 2024-25, the Company has not made any investment. Further the Company has not given any guarantee or security to any person or body corporate.

PARTICULARS OF RELATED PARTY TRANSACTIONS

The company has entered into transactions with related parties in accordance with the provisions of the Companies Act, 2013 read with rules and the particulars of contracts or arrangements with related parties referred to in Section 188(1), as prescribed in Form AOC-2 of the rules prescribed under Chapter IX relating to Accounts of Companies under the Companies Act, 2013, is appended as "Annexure - II".

EXTRACT OF ANNUAL RETURN:

As required pursuant to section 92(3) of the Companies Act, 2013 read with Section 134(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, the copy of Annual Return is available on the website of the company i.e. <https://www.hampsbio.com/>.

PARTICULARS OF EMPLOYEES & MANAGERIAL REMUNERATION:

Details Pertaining to Remuneration as Required under Section 197(12) Of the Companies Act, 2013 Read with Rule 5(1), 5(2) & (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is attached as "Annexure-III".

TRANSFER TO GENERAL RESERVES:

During the financial year under review, your Company has not transferred any amount to General Reserve.

DIVIDEND:

Your Directors do not recommend any dividend during the financial year ended 31.03.2025.

BOARD EVALUATION:

Pursuant to the provisions of the Companies Act, 2013, the Board has carried an annual performance evaluation of its own performance, committees and the directors individually.

BOARD POLICIES:

The details of various policies approved and adopted by the Board as required under the Act and SEBI Listing Regulations are available on the website of the Company at <https://www.hampsbio.com/>.

REMUNERATION POLICY:

The Board has on the recommendation of the Nomination & Remuneration Committee, formulated criteria for determining, qualifications, positive attributes and independence of a Director and also a policy for remuneration of directors, key managerial personnel and senior management. The Nomination and Remuneration Policy of Company is available at the website of the Company <https://www.hampsbio.com/>.

DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

As per the requirement of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ('Act') and rules made there under, your Company has adopted a Sexual Harassment Policy for women to ensure healthy working environment without fear of prejudice, gender bias and sexual harassment.

The Board states that there were no cases or complaints filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

RISK MANAGEMENT POLICY

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, dg event, financial, human, environment and statutory compliance.

DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY:

The Company has formulated an elaborate Risk Management policy which is duly implemented and reviewed from time to time in order to align it with the evolving market conditions.

VIGIL MECHANISM/WHISTLE BLOWER POLICY:

The Company has adopted a Whistle Blower Policy and has established the necessary vigil mechanism for Directors and employees in confirmation with Section 177 of the Act and Regulation 22 of SEBI Listing Regulations, to facilitate reporting of the genuine concerns about unethical or improper activity, without fear of retaliation.

The vigil mechanism of the Company provides for adequate safeguards against victimization of Directors and employees who avail of the mechanism and also provides for direct access to the Chairman of the Audit Committee in exceptional cases. The said policy is uploaded on the website of the Company <https://www.hampsbio.com/>.

During the year under review, the Company has not received any complaint under the whistle blower policy.

MATERIAL CHANGES & COMMITMENTS

There has been no material changes and Commitment affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and date of the Report.

PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUTGO

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Act read with rule 8 of The Companies (Accounts) Rules, 2014, as amended is provided as “Annexure- IV” of this Report.

DETAILS OF COMPANY’S CORPORATE SOCIAL RESPONSIBILITY

The provisions of the Corporate Social Responsibility as contained under the Companies Act, 2013 are not applicable on the Company.

COST RECORD:

The provision of Cost audit as per section 148 doesn’t applicable on the Company.

CORPORATE GOVERNANCE:

Since the Company is listed on BSE SME, the Company is exempt from applicability of certain regulations pertaining to ‘Corporate Governance’ under Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

MANAGEMENT DISCUSSION AND ANALYSIS:

The Management Discussion and Analysis Report for the year under review, as stipulated under the SEBI Listing Regulations, is presented in a section forming part of this Annual Report as “Annexure V”.

JOINT VENTURE/ ASSOCIATE OR SUBSIDIARY COMPANIES

Company does not have any Subsidiary, Joint venture and Associate Companies.

DEPOSITS

The Board states that no disclosure or reporting was required in respect of the details relating to deposits covered under Chapter V of the Act as there were no deposits during the financial year 2024-25.

DETAILS OF APPLICATION / ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

Neither any application was made nor any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year 2024-25.

DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

As Company has not done any one-time settlement during the year under review hence no disclosure is required.

INTERNAL FINANCIAL CONTROLS

The Company has maintained adequate financial control system, commensurate with the size, scale and complexity of its operations and ensures compliance with various policies, practices and statutes in keeping with the organization's pace of growth and increasing complexity of operations.

SECRETARIAL STANDARDS ISSUED BY THE INSTITUTE OF COMPANY SECRETARIES OF INDIA (ICSI)

The Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the Institute of Company Secretaries of India and such systems are adequate and operating effectively.

The Company complies with all applicable mandatory Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI).

ORDERS PASSED BY REGULATORS/COURTS/TRIBUNALS

There is no such order passed by the Regulators/Courts/Tribunals in respect to the Company during the financial year.

ACKNOWLEDGEMENT

Your directors wish to place on record their appreciation for the co-operation and support extended by the Share Holders, various authorities, banks, dealers and vendors.

The Directors also acknowledge with gratitude the dedicated efforts and valuable contribution made by all the employees of the Company.

**For HAMPS BIO LIMITED
(FORMERLY KNOWN AS HAMPS
BIO PRIVATE LIMITED)**

Date: 29.07.2025

Place: Ankleshwar

**Sd/-
HERRIK MOUNTBATON SHAH
DIN: 01052316
(Managing Director)**

**Sd/-
SHRENIKKUMAR
MOUNTKUMAR SHAH
DIN: 00973690
(Whole-time director)**

Annexure-I
Form MR - 3
Secretarial Audit Report
for the Financial Year Ended 31st March, 2025
[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies
(Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members
HAMPS BIO LIMITED
(CIN: L24233GJ2007PLC049692)
2900/112, G.I.D.C. Near Atul Limited, Bharuch,
Ankelshwar, Gujarat, India, 393002.

I/~~We~~ have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **HAMPS BIO LIMITED** having (CIN: **L24233GJ2007PLC049692**) (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided me/~~us~~ a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on my/~~our~~ verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit.

I/~~We~~ hereby report that in my/~~our~~ opinion, the company has, during the audit period covering the financial year ended on **31st March, 2025**, reasonably complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

I/~~we~~ have examined the books, papers, minute books, forms and returns filed and other records maintained by **HAMPS BIO LIMITED** ("the Company") for the financial year ended on 31st March, 2025 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
[Not Applicable as the Company has not acquired any securities during the financial year under review];
 - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

- d. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;
[Not Applicable as the Company has not issued and listed any debt securities during the financial year under review];
 - e. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - f. The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2021;
[Not Applicable as there was no reportable event during the period under review];
 - g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021;
[Not Applicable as there was no reportable event during the period under review];
 - h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;
[Not Applicable as there was no reportable event during the period under review];
- (vi) Other Applicable Acts, - The Legal Metrology Act, 2009 and Legal Metrology (Packaged Commodities), Rules 2011
- Food Safety and Standards Act, 2006
 - Drugs and Cosmetics Act, 1940 and the Rules thereunder

I/~~We~~ have also examined compliance with the applicable clauses of:

- (i) The Secretarial Standards issued by the Institute of Company Secretaries of India;
- (ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. ("Listing Regulations")

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

I/~~We~~ further report that, based on the information provided by the company, its officers and authorized representative during the conduct of the audit, and on the review of reports by CS/CFO and Statutory Auditor of the company, in my opinion, adequate systems and processes and control mechanism exist in the company to monitor and ensure compliance with applicable general laws.

I/~~We~~ further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors, and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings. Agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

I/~~We~~ further report that based on review of compliance mechanism established by company and on the basis of representation made / certificate issued by the Company and its officers, there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with the applicable laws, rules, regulations and guidelines.

I/~~We~~ further report during the audit period and up to the date of this report, following are the actions/events undertaken by the Company which may have a major bearing on the Company's affairs in pursuance of the above referred laws, rules, guidelines, standards etc.:

1. Pursuant to approval of Members at Extra-Ordinary General Meeting dated 01st June 2024, the company passed resolution vide the Meeting of Board of Directors of the Company held on 03rd day of June, 2024 for the following matter:
 - (a) Allotted 11,76,000 (Eleven Lakhs Seventy-Six Thousand) Equity shares of Rs. 10/- each fully paid-up as bonus shares to the shareholders in the ratio of 3 (Three) Bonus share of Rs. 10/- (Rupees Ten Only) each for every 5 (Five) existing Fully Paid-up Equity Share of Rs. 10/ each
2. The Company obtained the approval of Members at Extra-Ordinary General Meeting dated 30th April, 2024, as per the resolution passed vide the Meeting of Board of Directors of the Company held on December 18, 2024, for following matter:
 - (a) The Company successfully completed its Initial Public Offering (IPO) by issuing 12,20,000 (Twelve Lakhs Twenty Thousand) equity shares at a price of Rs. 51 (Rupees Fifty-One only) each, which includes a premium of Rs. 41 (Rupees Forty-one only) per equity share with a face value of Rs. 10/- (Rupees Ten only) by way of listing its securities on SME platform of Bombay Stock Exchange ('BSE') on December 20, 2024.

For Richa Goyal & Associates
Practising Company Secretary
ICSI Unique Code: S2018GJ626200
Peer Review No. 5463/2024

Place: Surat, Gujarat
Date: 30.07.2025

sd/-
CS Richa Manoj Goyal
Practising Company Secretary
FCS:8265, C P No.: 4700
UDIN NO.: F008265G000897362

Note: This report is to be read with our letter of even date which is annexed as **Annexure A** and forms an integral part of this report.

Annexure A

To,
The Members
HAMPS BIO LIMITED
(CIN: L24233GJ2007PLC049692)
2900/112, G.I.D.C. Near Atul Limited, Bharuch,
Ankelshwar, Gujarat, India, 393002.

Our Secretarial Audit Report of even date is to be read along with this letter.

Management's Responsibility:

1. It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditor's Responsibility:

Based on audit, my responsibility is to express an opinion on the compliance with the applicable laws and maintenance of records by the Company. I conducted my audit in accordance with the auditing standards prescribed by the Institute of Company Secretaries of India ("ICSI").

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company and for which we relied on the report of statutory auditor.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.



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5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

**For Richa Goyal & Associates
Practising Company Secretary
ICSI Unique Code: S2018GJ626200
Peer Review No. 5463/2024**

**Place: Surat, Gujarat
Date: 30.07.2025**

**sd/-
CS Richa Manoj Goyal
Practising Company Secretary
FCS:8265, C P No.: 4700
UDIN NO.: F008265G000897362**

ANNEXURE II
FORM NO. AOC-2

(Pursuant to clause (h) of sub-section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts / arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third provision thereto:

1. Details of contracts or arrangements or transactions not at arm's length basis:

All contracts/arrangements/transactions entered into by the Company with related parties during the year ended March 31, 2025 were at arm's length basis.

2. Details of material contracts or arrangement or transactions at arm's length basis:

THE NAME OF THE RELATED PARTY	HSDL Innovative Private Limited	V4U Healthcare Private Limited	Adinath Medicine	Mahavir Medicine	Herrik Mountbato n Shah	Shrenikku mar Mountbato n Shah	Mitali Shrenikku mar Shah
THE NATURE, MATERIAL TERMS AND PARTICULARS OF CONTRACT OR ARRANGEMENT	Purchase/ Sale of Goods /Job work for FY 2024-25	Sales of Goods/Rent received for FY 2024-25	Sales of Goods/Raw materials for FY 2024-25	Sales of Goods/Raw materials for FY 2024-25	Director's Remuneration/ Loan for FY 2024-25	Director's Remuneration/ Loan for FY 2024-25	Director's Remuneration/ Rent for FY 2024-25
DURATION OF THE CONTRACTS /ARRANGEMENTS / TRANSACTIONS	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
SALIENT TERMS OF THE CONTRACTS OR ARRANGEMENTS OR	Transaction entered between the parties at arm length basis	Transaction entered between the parties at arm length basis	Transaction entered between the parties at arm length basis	Transaction entered between the parties at arm length basis	Transaction entered between the parties at arm length basis	Transaction entered between the parties at arm length basis	Transaction entered between the parties at arm length basis

TRANSACTIONS INCLUDING THE VALUE, IF ANY							
DATE OF THE BOARD APPROVAL	07.01.2025	07.01.2025	07.01.2025	07.01.2025	07.01.2025	07.01.2025	07.01.2025
AMOUNT PAID AS ADVANCES, IF ANY:	NIL	NIL	NIL	NIL	NIL	NIL	NIL

**For HAMPS BIO LIMITED
(FORMERLY KNOWN AS HAMPS
BIO PRIVATE LIMITED)**

**Date: 29.07.2025
Place: Ankleshwar**

**Sd/-
HERRIK MOUNTBATON SHAH
DIN: 01052316
(Managing Director)**

**Sd/-
SHRENIKKUMAR
MOUNTKUMAR SHAH
DIN: 00973690
(Whole-time director)**

Annexure-III

DETAILS PERTAINING TO REMUNERATION AS REQUIRED UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

1. Information as per Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

a. The ratio of remuneration of each director to the median remuneration of employees for the financial year:

SR. NO.	NAME OF DIRECTOR	DESIGNATION	RATIO OF REMUNERATION OF EACH DIRECTOR/TO MEDIAN REMUNERATION OF EMPLOYEES
1	Herrik Mountbaton Shah	Managing Director	3.93: 1
2	Shrenik Mountkumar Shah	Whole Time Director	3.15: 1

b. The Percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year:

SR. NO.	NAME OF DIRECTOR AND KMP	DESIGNATION	NATURE OF PAYMENT	PERCENTAGE INCREASE IN THE REMUNERATION (%) IN F.Y. 2024-25
1	Herrik Mountbaton Shah	Managing Director	Remuneration	75.75%
2	Shrenik Mountkumar Shah	Whole Time Director	Remuneration	80.00%
3	Mitali Shrenikkumar Shah	Chief Financial Officer	Remuneration	NA
4	Komal Jain	Company Secretary	Remuneration	0.00%

c. The percentage increase in the median remuneration of employees in the financial year: NIL

d. The number of permanent employees on the rolls of company: 75

- e. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration: 20%
- f. It is hereby affirmed that the remuneration paid during the year is as per the Remuneration Policy of the Company.

2. Information as per Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

- a. None of the employee of the Company was in receipt of the remuneration (throughout the financial year or part thereof) as per Rule 5(2) of the Companies (Appointment of Managerial Personnel) 2014.

**For HAMPS BIO LIMITED
(FORMERLY KNOWN AS HAMPS
BIO PRIVATE LIMITED)**

**Date: 29.07.2025
Place: Ankleshwar**

**Sd/-
HERRIK MOUNTBATON SHAH
DIN: 01052316
(Managing Director)**

**Sd/-
SHRENIKKUMAR
MOUNTKUMAR SHAH
DIN: 00973690
(Whole-time director)**

ANNEXURE IV

Information On Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo Stipulated Under Section 134(3)(m) of the Act Read with Rule 8 of the Companies (Accounts) Rules, 2014

(A) Conservation of energy and Technology absorption:

A. Conservation of Energy

In it's endeavour towards conservation of energy, company ensure optimal use of energy, avoid wastages & conserve energy as far as possible.

1) The step taken or step taken on conservation of energy:

The company has taken measure & applied strict control system to monitor day to day power consumption, to endeavour to ensure the optimal use of energy with minimum extend possible wastage as far as possible. The day to day consumption is monitor & varies ways & means are adopted to reduce the power consumption in an effort to save energy.

2) The step taken by company for utilizing alternate source of energy :

The company has taken step during the year as - the setup of a 350 kVA ground-mounted solar power plant for the Ankleshwar facility was fully completed, including all primary agreements and installation work, before the end of March. the initiative reflects a forward-looking step toward reducing reliance on conventional energy sources. In addition to the solar project, the Company implemented energy-efficient LED lighting and optimized production cycles to reduce energy wastage. Regular monitoring and maintenance practices continued to be undertaken to enhance overall energy efficiency. These efforts underscore the Company's ongoing commitment to sustainability and cost-effective operations.

3) The capital investment on energy conservation equipment :

During the year under review, company has incurred capital investment in energy conservation equipment , as a part company had purchase necessary equipment for set up 350 kVA ground mounted solar.

B. Technology Absorption

Hamps Bio Limited has actively embraced new and advanced technologies to improve operational efficiency and product quality. The Company deployed cutting-edge freeze-drying technology for Ankleshwar unit, enabling superior preservation and output quality. Automated process control systems were also integrated into manufacturing operations to maintain consistency and precision. Furthermore, continuous training programs were conducted to upskill technical staff, ensuring the effective use of modern equipment. These efforts have resulted in improved production yield, reduced wastage, and enhanced product standards.

- 1) The company has not imported any technology & hence there is nothing to be reported here
- 2) The benefit derived like product improvement, cost reduction, product development, or import substitution : None
- 3) In case of imported technology (Imported during the last three years reckoned from the begging of the financial year) : -



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- a) The detail of technology imported : None
- b) The Year of Import : None
- c) Whether the technology has been fully absorb : None
- d) If not fully absorb, areas where absorption has not taken place & the reason there of : NA
- e) The expenditure incurred in research & development : NIL

(B) Foreign exchange earnings and Outgo:

Earnings	Rs. 73.81 Lakhs
Outgo	00.00

ANNEXURE-V

MANAGEMENT DISCUSSION & ANALYSIS REPORT

Your directors take pleasure in presenting the Management Discussion and Analysis Report for the year ended March 31, 2025.

STRUCTURE OF THE INDUSTRY, DEVELOPMENTS AND SWOT ANALYSIS:

Company Overview and Structural Framework

Hamps Bio Limited, incorporated in 2007, began its journey with a focus on ethical pharmaceutical product marketing, supported by a strong distribution network. In 2017, the Company strategically diversified into the freeze-dried food and nutraceutical ingredients sector, marking a significant turning point in its growth trajectory. With innovation, sustainability, and manufacturing expansion at its core, Hamps Bio has steadily evolved into a prominent player in the freeze-drying industry.

The Company's business is structured around the production of high-quality freeze-dried ingredients for both domestic and international markets. A new manufacturing unit at Bhatpore, Surat has been fully set up, with the completion of all plant setup processes including equipment purchase, machinery installation, and commercial trial runs. This addition, alongside the operational unit at Ankleshwar, positions the Company for increased production efficiency and scalability. These facilities support a strategic expansion plan aimed at meeting growing global demand.

Corporate Structure

Hamps Bio Limited, originally incorporated as Hamps Bio Private Limited on January 2, 2007, transitioned to a public limited company and was listed on the SME Platform of the BSE on December 20, 2024. This transition reflects the Company's long-term vision to enhance operational capabilities and uphold high standards of corporate governance.

The Company's growth has been guided by its founders, Mr. Herrik Mountbaton Shah and Mr. Shrenikkumar Mountkumar Shah, whose combined leadership has driven Hamps Bio to establish a solid presence in both the freeze-drying and pharma marketing sectors.

With over two decades of experience, Mr. Herrik Shah, in particular, has been instrumental in shaping the Company's success through his deep expertise in freeze-drying technology, nutraceutical innovation, and international business strategy.

Key Areas of Expertise:

- **Freeze dried food Technology :**
Specialization in developing scalable and sustainable production models in the freeze-dried ingredient segment with a focus on export-quality standards.
- **Business Strategy & Expansion :**
Instrumental in leading the company from a single-location manufacturing unit to a multi-location production ecosystem with facilities in Ankleshwar and Surat.

Green Energy Leadership :

Initiated the green energy transition through the procurement of equipment and execution of key agreements for a 350 kVA ground-mounted solar plant, reinforcing the company's commitment to sustainability.

- **IPO & Corporate Governance :**

Successfully led Hamps Bio Limited through its IPO in December 2024, ensuring compliance, transparency, and strong investor confidence.

Operational Structure

1. Head Office – Surat, Gujarat

The corporate office serves as the nerve centre for strategic planning, finance, investor relations, export documentation, legal and compliance activities, and overall corporate governance.

2. Manufacturing Facilities

a. Ankleshwar Plant (Existing Unit):

- Activity: Commercial production of freeze-dried products
- Capacity: 18 tons/month
- Specialization: Vegetables, herbs, and ready-to-eat ingredients
- Sustainability: Powered partly by a 350 kVA solar plant process initiated.

b. Surat Plant – Bhatpore (New Unit):

- Status: Plant setup process initiated, including purchase of machinery, installation, and completion of commercial trials
- Planned Capacity: 7 tons/month (initial phase), with a planned increase of 3 tons after six months of commercial operations
- Focus: Designed to meet the growing global export demand through advanced freeze-drying production capabilities

3. Business Divisions

a. Freeze-Drying Division

Focused on the manufacturing and export of freeze-dried fruits, vegetables, herbs, and ready-to-eat ingredients, this division operates across both Ankleshwar and projected Surat units. With upcoming solar-powered infrastructure and export-centric production, the division adheres to international quality standards and sustainability practices.

b. Pharma Marketing Division

This division emphasizes ethical marketing of pharmaceutical products through a growing Medical Representative (MR) network. It focuses on chronic therapies and nutraceuticals, with continued investment in brand building and market penetration. Post-IPO, it plays a key role in revenue diversification and long-term growth.

Industry Overview & Recent Developments

The global demand for clean-label, natural, and long-shelf-life food products has accelerated the growth of the freeze-dried food industry. In India and abroad, the nutraceutical and wellness sectors are growing at an annual rate of 12–15%, presenting strong export opportunities for high-quality freeze-dried ingredients.

The freeze-drying industry is also seeing increased application in pharmaceutical intermediates and ready-to-eat health foods, supported by sustainable production technologies.

Key Developments

- Increased focus on B2B ingredient supply to global partners
- Upcoming Green energy adoption through solar infrastructure
- Capacity expansion with IPO proceeds
- Investment in digital traceability and automation

SWOT Analysis

Strengths	Weaknesses
Experienced management and R&D expertise	High capital intensity for freeze-drying
Export-focused model with consistent demand	Moderate domestic retail penetration
Own solar power generation facility	Niche Market
Multi-location manufacturing (Surat + Ankleshwar)	Seasonality of raw material sourcing

Opportunities	Threats
Growing international demand for health-based foods	Volatility in raw material prices
Institutional demand (pharma, wellness)	Exchange rate fluctuations
Custom ingredient development (R&D-based)	Rising competition from global players
Expansion into finished product B2C Domestic & exports	Regulatory barriers across export zones

Compliance and Governance Mechanism

Hamps Bio Limited operates under a robust compliance framework aligned with applicable regulatory standards. The Company has implemented comprehensive Standard Operating Procedures (SOPs) that ensure ethical practices, client confidentiality, and data protection.

A dedicated internal audit team conducts regular reviews across departments to maintain operational integrity and regulatory compliance. In addition, ongoing training programs for staff and field teams reinforce adherence to the Code of Conduct, RBI guidelines, fair practices, and client data protection protocols.

Independent Auditor's Report

To,
The Members of,
M/s.HAMPS BIOLIMITED
(FORMERLY KNOWN AS HAMPS BIO PRIVATE LIMITED)

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of M/s. Hamps Bio Limited (Formerly Known As Hamps Bio Private Limited) ('the Company') which comprises the

Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss, including Statement of Cash flows for the year ended on that day and Notes to the Financial Statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

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 ('Act') in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its profit and cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Financial Statements 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us 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 is not required in this case because of the relaxation provided for unlisted companies in paragraph 5 of SA 701 and FAQs given in August 2018 edition of implementation guide to SA 701.

Information other than the financial statements and auditors' report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon. 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 standalone financial statements or our knowledge obtained during the course of our 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.

Responsibilities of Management and those charged with Governance 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 state of affairs (financial position), profit or loss (financial performance) 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for

preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management and Board of Directors are 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.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

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 scepticism 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on

whether the company has adequate internal financial controls system 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 the 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 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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Opinion

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

in the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2025 ;

In the case of the Statement of Profit and Loss, of the profit for the year ended on that date.

In the case of the Statement of Cash flows, for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1) As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the Order.

2) 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 purpose of our audit;

In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

The Balance Sheet. The Statement of Profit and Loss and the Statement of Cash flow, dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the Financial Statements.

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 written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors are

disqualified as on March 31, 2025, from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in “Annexure B”, and;

g) The provisions of Section 197 read with Schedule V to the Act are applicable only to public companies. Accordingly, reporting under Section 197(16) of the Act is not applicable to the Company.

h) 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:

the Company does not have any pending litigations which may impact its financial position in its financial statements;

the Company does not have any long-term contracts including derivative contracts;

There were no amounts which were required to be transferred to the Investors Education and Protection Fund by the Company.

iv.

The management has represented that, to the best of it’s 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;

The management has represented, that, to the best of it’s 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

- c. Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has been caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided in (iv) and (v) above, contain any material misstatement.
- v. The company not declared or paid any dividend during the year and has not proposed final dividend for the year
- vi. Based on our examination, which included test checks, the Company has used an accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility, and the same has operated throughout the year for all 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.

For MGVS AND ASSOCIATES
Chartered Accountants
FRN: 0140555W

CA MUBASSIR GODIL
(Partner)
M. No. : 164503
Place: Surat
UDIN:
Date: 28/05/2025

ANNEXURE “A” TO THE INDEPENDENT AUDITOR’S REPORT

The Annexure referred to under section “Report on Other Legal and Regulatory Requirements” of Our Report of even date to the members of M/s. Hamps Bio Limited (Formerly Known As Hamps Bio Private Limited) on the accounts of the company for the year ended 31st March, 2025 is as under.

In terms of the information and explanations sought by us and given by the company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment,

Intangible Assets.

(b) All Property, Plant and Equipment were physically verified by the management in the previous year in accordance with a planned programme of verifying them once in three years which is reasonable having regard to the size of the Company and the nature of its assets, No material discrepancies were noticed on such verification.

(c) The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.

(e) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(a) The inventory has been physically verified by the management during the year. In our opinion, except for inventories lying with third parties, the frequency of verification by the management is reasonable and the coverage and procedure for such verification is appropriate. Inventories lying with third parties have been confirmed by them as at March 31, 2025. There are no material discrepancies of 10% or more in aggregate for each class of inventory.

(b) The Company has not been sanctioned working capital limits in excess of Rs. five crores in aggregate from banks and financial institutions during the year on the

basis of security of current assets of the Company. In our opinion, the quarterly returns or statements filed by the Company with such banks are in agreement with the books of accounts of the Company.

- (iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year.

(a)

(A) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans or advances and guarantees or security to subsidiaries, joint ventures and associates.

(B) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans or advances and guarantees or security to other than subsidiaries, joint ventures and associates.

(b) During the year there are no investments made, guarantees provided, security given, the terms and conditions of the grant of which in the nature of loans and guarantees to companies, firms, limited liability partnerships or any other parties are not prejudicial to the Company's interest

(c) In respect of the loans and advance in the nature of loans granted to companies, firms, limited liability partnerships, or any other parties, the schedule of repayment of principal and payment of interest has been stipulated and the repayment or receipts are regular,

(d) There are no amounts of loans and advances in the nature of loans granted to companies, firms, limited liability partnerships or any other parties which are overdue for more than ninety days,

(e) There were no loans or advance in the nature of loan granted to companies, firms, limited liability partnerships or any other parties which was fallen due during the year, that have been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.

- (iv) The Company has not given loans to Directors / to a Company in which the Director is

The Company has not made investments/ given loans /guarantees/ provided security which is not in compliance to the provisions of section 186 of the Companies Act 2013.

The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

- (vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it (and/ or services provided

(vii) (a) According to the information and explanations given to us and based on audit procedures performed by us, undisputed dues in respect of goods and services tax, provident fund, employees' state insurance, income-tax, service tax, sales-tax, duty of custom, duty of excise, value added tax, cess and other statutory dues which were outstanding, at the year end, for a period of more than six months from the date they became payable, are as follows:

The Company does not have liability in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities during the year.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues have generally been regularly deposited with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of GST, Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues were in arrears as at 31 March 2025 for a period of more than Six months from the date they became payable.

(b) According to the information and explanations given to us, there are no dues of GST, Provident fund, Employees' State Insurance, Income-tax, Sales tax, Service tax, Duty of Customs, Value added tax, Cess or other statutory dues which have not been deposited by the Company on Account of disputes.

(viii) The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company

- (ix) (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (c) Term loans were applied for the purpose for which the loans were obtained.
- (d) On an overall examination of the financial statements of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company.
- (e) On an overall examination of the financial statements of the Company, the Company has not taken funds from any entities or persons on account of or to meet the obligations of its subsidiaries, associates or joint ventures
- (f) The Company has not raised loans during the year on the pledge of securities held in its joint ventures or associate companies. Accordingly, clause 3(ix)(f) of the Order is not applicable.
- (x) (a) No Monies raised during the year by the Company by way of initial public offer / further public offer (including debt instruments).
- (b) The Company has not made any preferential allotment or private placement of shares /fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.
- (xi) (a) No fraud by the Company or no material fraud on the Company has been noticed or reported during the year,
- (b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by cost auditor/ secretarial auditor or by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) We have taken into consideration the whistle blower complaints received by the Company during the year while determining the nature, timing and extent of audit procedures.
- (xii) The Company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii) (a), (b) & (c) of the Order is not applicable to the Company.
- (xiii) The Company is a Public Limited company and is not required to establish an Audit Committee as prescribed under Section 177 of the Companies Act, 2013. Further, as explained to us, the Company satisfies the conditions for exemption from the provisions of section 188 prescribed in notification dated June 5, 2015 issued by the

Ministry of Corporate Affairs and therefore, the provisions of section 188 do not apply to the Company. Accordingly, the requirement to report on clause 3(xiii) of the Order is not applicable to the Company.

(xiv) (a) The Company has an internal audit system commensurate with the size and nature of its business.

(b) The internal audit reports of the Company issued till the date of the audit report, for the period under audit have been considered by us.

(xv) The Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company.

(xvi) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company. Accordingly, the requirement to report on clause (xvi)(a), (b) & (c) of the Order is not applicable to the Company. Further, the Group has one Core Investment Company as part of the Group.

(xvii) The Company has not incurred cash losses in the current year and in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the order is not applicable.

(xix) On the basis of the financial ratios disclosed in note to the financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) The provisions of section 135 of the Companies Act, 2013 are not applicable to the company.

(xxi) This clause 3(xxi) is not applicable for audit of standalone financial statements.

For MGVS AND ASSOCIATES
Chartered Accountants
FRN: 0140555W

CA MUBASSIR GODIL
(Partner)
M. No. : 164503
Place: Surat
UDIN:
Date: 28/05/2025

ANNEXURE “B” TO THE INDEPENDENT AUDITOR’S REPORT

The Annexure referred to in sub-paragraph f of paragraph 2 under section “Report on Other Legal and Regulatory Requirements” of Our Report of even date to the members of M/s. Hamps Bio Limited (Formerly Known As Hamps Bio Private Limited) on the internal financial controls under clause (i) of sub-section 3 of section 143 of the Companies Act, 2013 (“the Act”) of the company for the year ended 31st March, 2025.

We have audited the internal financial controls over financial reporting of M/s. Hamps Bio Limited (Formerly Known As Hamps Bio Private Limited) (“the Company”) as of 31st

March, 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The board of directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (‘ICAI’). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate

internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that -

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For MGVS AND ASSOCIATES
Chartered Accountants
FRN: 0140555W

CA MUBASSIR GODIL
(Partner)
M. No. : 164503
Place: Surat
UDIN:
Date: 28/05/2025

HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited)
(CIN: U24233GJ2007PLC049692)
(Address: 2900/112, Near Atul Limited, G.I.D.C., Ankleshwar, Dist. Bharuch, Gujarat - 393002)
Balance Sheet as at 31 March 2025

		(Rs in lacs)	
Particulars	Note	31 March 2025	31 March 2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	1	435.60	196.00
(b) Reserves and Surplus	2	444.45	138.44
Total		880.05	334.44
(2) Non-current liabilities			
(a) Long-term Borrowings	3	202.67	29.55
(b) Other Long-term Liabilities	4	9.41	7.33
Total		212.08	36.88
(3) Current liabilities			
(a) Short-term Borrowings	5	94.06	74.97
(b) Trade Payables	6		
- Due to Micro and Small Enterprises		0.07	19.51
- Due to Others		60.17	8.17
(c) Other Current Liabilities	7	20.89	20.99
(d) Short-term Provisions	8	12.16	16.83
Total		187.35	140.47
Total Equity and Liabilities		1,279.48	511.79
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	248.18	252.37
(ii) Capital Work-in-progress		327.60	-
(ii) Intangible Assets under Development		10.80	-
(b) Non-current Investments	10	0.11	0.11
(c) Deferred Tax Assets (net)	11	7.04	6.30
(d) Other Non-current Assets	12	261.70	9.31
Total		855.43	268.09
(2) Current assets			
(a) Inventories	13	238.00	122.82
(b) Trade Receivables	14	119.22	98.93
(c) Cash and cash equivalents	15	9.57	5.84
(d) Short-term Loans and Advances	16	1.20	12.43
(e) Other Current Assets	17	56.06	3.68
Total		424.05	243.70
Total Assets		1,279.48	511.79

See accompanying notes to the financial statements

As per our report of even date
For MGVS & Associates
Chartered Accountants
Firm's Registration No. 0140555W

For and on behalf of the Board of
HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited)

CA MUBASSIR M GODIL
PARTNER
Membership No. 164503
UDIN:

HERRIK MOUNTBATON SHAH
MANAGING DIRECTOR
01052316

SHRENIKKUMAR MOUNTKUMAR SHAH
WHOLE TIME DIRECTOR
00973690

MITALI SHRENIKKUMAR SHAH
CHIEF FINANCIAL OFFICER

KOMAL JAIN
COMPANY SECRETARY

Place: Ankleshwar
Date: 28 May 2025

Place: Ankleshwar
Date: 28 May 2025



Hamps

Growing to Serve...

HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited)

(CIN: U24233GJ2007PLC049692)

(Address: 2900/112, Near Atul Limited, G.I.D.C., Ankleshwar, Dist. Bharuch, Gujarat - 393002)

Statement of Profit and loss for the year ended 31 March 2025

(Rs in lacs)

Particulars	Note	31 March 2025	31 March 2024
Revenue from Operations	18	666.88	647.53
Other Income	19	15.11	2.60
Total Income		681.99	650.13
Expenses			
Cost of Material Consumed	20	85.24	31.06
Purchases of Stock in Trade	21	201.11	217.10
Change in Inventories of work in progress and finished goods	22	(86.43)	(77.81)
Employee Benefit Expenses	23	189.52	170.83
Finance Costs	24	13.95	14.97
Depreciation and Amortization Expenses	25	37.71	40.36
Other Expenses	26	200.51	188.63
Total expenses		641.61	585.14
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		40.38	64.99
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		40.38	64.99
Extraordinary Item		-	-
Profit/(Loss) before Tax		40.38	64.99
Tax Expenses	27		
- Current Tax		11.35	16.58
- Deferred Tax		(0.74)	(1.65)
Profit/(Loss) after Tax		29.77	50.06
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	28	0.68	2.55
-Diluted (In Rs)	28	0.68	2.55

See accompanying notes to the financial statements

As per our report of even date

For MGVS & Associates

Chartered Accountants

Firm's Registration No. 0140555W

For and on behalf of the Board of

HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited)

CA MUBASSIR M GODIL

PARTNER

Membership No. 164503

UDIN:

HERRIK MOUNTBATON SHAH

MANAGING DIRECTOR

01052316

SHRENIKKUMAR MOUNTKUMAR SHAH

WHOLE TIME DIRECTOR

00973690

MITALI SHRENIKKUMAR SHAH

CHIEF FINANCIAL OFFICER

KOMAL JAIN

COMPANY SECRETARY

Place: Ankleshwar

Date: 28 May 2025

Place: Ankleshwar

Date: 28 May 2025

HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited)

(CIN: U24233GJ2007PLC049692)

(Address: 2900/112, Near Atul Limited, G.I.D.C., Ankleshwar, Dist. Bharuch, Gujarat - 393002)

Cash Flow Statement for the year ended 31 March 2025

(Rs in lacs)

Particulars	Note	31 March 2025	31 March 2024
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit after tax		29.77	50.06
Profit/(loss) from Discontinuing Operation (after tax)		-	-
Depreciation and Amortisation Expense		37.71	40.36
Provision for tax		10.61	14.93
Effect of Exchange Rate Change		-	-
Loss/(Gain) on Sale / Discard of Assets (Net)		-	-
Bad debt, provision for doubtful debts		-	-
Net Loss/(Gain) on Sale of Investments		-	-
Non Cash Expenses		(106.36)	(4.59)
Dividend Income		-	-
Interest Income		(4.42)	(0.47)
Finance Costs		13.95	14.97
Operating Profit before working capital changes		(18.75)	115.25
Adjustment for:			
Inventories		(115.18)	(86.10)
Trade Receivables		(20.28)	(22.97)
Loans and Advances		11.23	(12.43)
Other Current Assets		(52.38)	1.98
Other Non current Assets		(0.74)	(1.66)
Trade Payables		32.57	(23.08)
Other Current Liabilities		(0.10)	(9.39)
Long term Liabilities		-	-
Short-term Provisions		(4.67)	16.83
Long-term Provisions		2.08	7.33
Cash (Used in)/Generated from Operations		(166.22)	(14.22)
Tax paid(Net)		10.61	14.93
Net Cash (Used in)/Generated from Operating Activities		(176.83)	(29.15)
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		(371.92)	(36.20)
Sale of Property, Plant and Equipment		-	-
Purchase of Investments Property		-	-
Sale of Investment Property		-	-
Purchase of Equity Instruments		-	-
Proceeds from Sale of Equity Instruments		-	-
Purchase of Mutual Funds		-	-
Proceeds from Sale / Redemption of Mutual Funds		-	0.15
Purchase of Preference Shares		-	-
Proceeds from Sale/Redemption of Preference Shares		-	-
Purchase of Government or trust securities		-	-
Proceeds from Sale/Redemption of Government or trust securities		-	-
Purchase of debentures or bonds		-	-
Proceeds from Sale/Redemption of debentures or bonds		-	-
Purchase of Other Investments		-	-
Sale / Redemption of Other Investments		-	-
Loans and Advances given		-	-
Proceeds from Loans and Advances		-	-
Investment in Term Deposits		-	-
Maturity of Term Deposits		-	-
Movement in other non current assets		(252.40)	(1.10)
Interest received		4.42	0.47

Dividend received		-	-
Net Cash (Used in)/Generated from Investing Activities		(619.89)	(36.67)
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Issue of Share Capital		622.20	151.00
Buyback of Shares		-	-
Proceeds from Long Term Borrowings		184.94	-
Repayment of Long Term Borrowings		(11.83)	(12.06)
Proceeds from Short Term Borrowings		30.28	-
Repayment of Short Term Borrowings		(11.19)	(57.18)
Minority Interest Movement		-	-
Dividends Paid (including Dividend Distribution Tax)		-	-
Interest Paid		(13.95)	(14.97)
Net Cash (Used in)/Generated from Financing Activities		800.45	66.78
Net Increase/(Decrease) in Cash and Cash Equivalents		3.73	0.96
Opening Balance of Cash and Cash Equivalents		5.84	4.88
Exchange difference of Foreign Currency Cash and Cash equivalents		-	-
Closing Balance of Cash and Cash Equivalents	15	9.57	5.84

Components of cash and cash equivalents	31 March 2025	31 March 2024
Cash on hand	9.00	4.00
Cheques, drafts on hand	-	-
Balances with banks in current accounts	0.57	0.17
Bank Deposit having maturity of less than 3 months	-	-
Others	-	1.67
Cash and cash equivalents as per Cash Flow Statement	9.57	5.84

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

See accompanying notes to the financial statements

As per our report of even date

For MGVS & Associates

Chartered Accountants

Firm's Registration No. 0140555W

For and on behalf of the Board of

HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited)

CA MUBASSIR M GODIL

PARTNER

Membership No. 164503

UDIN:

HERRIK MOUNTBATON SHAH

MANAGING DIRECTOR

01052316

SHRENIKKUMAR MOUNTKUMAR SHAH

WHOLE TIME DIRECTOR

00973690

MITALI SHRENIKKUMAR SHAH

CHIEF FINANCIAL OFFICER

KOMAL JAIN

COMPANY SECRETARY

Place: Ankleshwar

Date: 28 May 2025

Place: Ankleshwar

Date: 28 May 2025

HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited)
(CIN: U24233GJ2007PLC049692)
Notes forming part of the Financial Statements

1 Share Capital

Particulars	(Rs in lacs)	
	31 March 2025	31 March 2024
Authorised Share Capital		
Equity Shares, of Rs. 10 each, 5000000 (Previous Year -5000000) Equity Shares	500.00	500.00
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 10 each, 4356000 (Previous Year -1960000) Equity Shares paid up	435.60	196.00
Total	435.60	196.00

(i) Reconciliation of number of shares

Particulars	31 March 2025		31 March 2024	
	No. of shares	(Rs in lacs)	No. of shares	(Rs in lacs)
Opening Balance	1,960,000	196.00	1,500,000	150.00
Issued during the year	2,396,000	239.60	460,000	46.00
Deletion	-	-	-	-
Closing balance	4,356,000	435.60	1,960,000	196.00

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares Name of Shareholder	31 March 2025		31 March 2024	
	No. of shares	In %	No. of shares	In %
Herrik Mountbaton Shah	1,355,384	31.12%	392,047	20.00%
Shrenik Shah	1,026,341	23.56%	317,963	16.22%
Herrik Mountbaton Shah HUF	229,454	5.27%	143,409	7.32%
Mountbaton Shah HUF	-	-	100,075	5.11%
Pallavi Shah	-	-	222,098	11.33%
Mountbaton Shah	-	-	366,568	18.70%
Alka Shah	-	-	277,765	14.17%

(iv) Shares held by Promoters at the end of the year 31 March 2025

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Alka Shah	Equity Shares	4,424	0.10%	-14.07%
Herrik Mountbaton Shah	Equity Shares	1,355,384	31.12%	11.12%
Mountbaton Shah	Equity Shares	-	0.00%	-18.70%
Mountbaton Shah HUF	Equity Shares	148,920	3.42%	-1.69%
Pallavi Shah	Equity Shares	147,357	3.38%	-7.95%
Shrenik Shah	Equity Shares	1,026,341	23.56%	7.34%
Herrik Mountbaton Shah HUF	Equity Shares	229,454	5.27%	-2.05%
Shrenik Shah HUF	Equity Shares	128,120	2.94%	-1.15%
Bhavya Shah	Equity Shares	64,000	1.47%	-0.57%
Mitali Shah	Equity Shares	32,000	0.73%	-0.29%

Shares held by Promoters at the end of the year 31 March 2024

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Alka Shah	Equity Shares	277,765	14.17%	3.73%
Herrik Mountbaton Shah	Equity Shares	392,047	20.00%	47.73%
Mountbaton Shah	Equity Shares	366,568	18.70%	13.41%
Mountbaton Shah HUF	Equity Shares	100,075	5.11%	11.10%
Pallavi Shah	Equity Shares	222,098	11.33%	31.60%
Shrenik Shah	Equity Shares	317,963	16.22%	20.15%
Herrik Mountbaton Shah HUF	Equity Shares	143,409	7.32%	138.72%
Shrenik Shah HUF	Equity Shares	80,075	4.09%	33.29%
Bhavya Shah	Equity Shares	40,000	2.04%	0.00%
Mitali Shah	Equity Shares	20,000	1.02%	0.00%

(v) Equity shares movement during 5 years preceding 31 March 2025

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
Number of Equity shares boughtback	-	-	-	-	-
Number of Preference sharesredeemed	-	-	-	-	-
Equity shares issued as bonus	1,176,000	460,000	-	-	-
Number of Preference sharesissued as bonus share	-	-	-	-	-
Number of Equity shares allottedfor contracts without paymentreceived in c	-	-	-	-	-
Number of Preference sharesallotted for contracts withoutpayment received	-	-	-	-	-

During the year ended March 31, 2025 the Company has issued 11,76,000 bonus shares in the ratio of 3:5
The Company has not issued any securities convertible into equity or preference shares.
The Company has not reserved any shares for employees stock options.



2 Reserves and Surplus

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Securities Premium		
Opening Balance	105.00	-
Add: Issue of Shares	500.20	105.00
Less: Issue of Bonus Shares	105.00	-
Less: Expenses related to issue of Shares	105.63	-
Closing Balance	394.57	105.00
Statement of Profit and loss		
Balance at the beginning of the year	33.44	(12.03)
Add: Profit/(loss) during the year	29.77	50.06
Less: Appropriation	-	-
Other Adjustments	-	4.59
Less: Issue of Bonus Shares	12.60	-
Less: Other Adjustments	0.73	-
Balance at the end of the year	49.88	33.44
Total	444.45	138.44

Securities Premium is used to record the issue of bonus shares and is utilised in accordance with the provisions of the Companies Act, 2013.

3 Long term borrowings

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Secured Term loans from banks	202.67	29.55
Total	202.67	29.55

Borrowings include

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Kotak Mahindra Bank Term Loan ending with 0116	71.45	-
Kotak Mahindra Bank Term Loan ending with 0118	113.49	-
Kotak Mahindra Bank Term Loan ending with 1266	15.75	21.97
HDFC Bank Car Loan ending 2548	1.98	7.58
Total	202.67	29.55

Particulars of Long term Borrowings

Name of Lender/Type of Loan	Nature of Security	Rate of Interest	Monthly Installments (Rs. in Lacs)	No of Installment
Kotak Mahindra Bank Term Loan ending with 1266	*Mortgage of Immovable properties & Personal Guarantee	9.00%	0.68352	120
HDFC Bank Car Loan ending 2548	*Hypothecation of Car	8.75%	0.50357	39
Kotak Mahindra Bank Term Loan ending with 0116	*Mortgage of Immovable properties & Personal Guarantee	9.25%	1.95913	60 (Including 6 months moratorium)
Kotak Mahindra Bank Term Loan ending with 0118	*Mortgage of Immovable properties & Personal Guarantee	8.50%	0.91093	60 (Including 6 months moratorium)

First and exclusive charge on all existing and future receivables / current assets/ movable assets / moveable fixed assets of the Company.

* Mortgage of Immovable properties at

-Plot No 2900/112, Ankleshwar Industrial Estate, Ankleshwar
 -Shop No. 418, Royal Platinum, Palanpore canal road, Palanpore, Surat
 -Flat No. 1 & 2, Apeksha Apartment, Near Gujarat Gas Circle, Adajan, Surat

*Personal Guarantee of Below

-Shrenik Mountkumar Shah
 -Mountkumar Sakarchand Shah
 -Herrik Mountbaton Shah
 -Mitili Shrenikkumar Shah

4 Other Long term liabilities

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Others		
-Retirement Benefit Obligation	9.41	7.33
Total	9.41	7.33

5 Short term borrowings

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Current maturities of long-term debt	42.18	15.98
Secured Loans repayable on demand from banks	51.88	58.99
Total	94.06	74.97

Borrowings include

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Kotak Mahindra Bank-OD	51.87	50.11
Kotak Mahindra Bank Term Loan ending with 1266	6.30	5.78
HDFC Bank Car Loan ending 2548	5.60	5.13
Kotak Mahindra Bank Term Loan ending with 0116	16.10	-
Kotak Mahindra Bank Term Loan ending with 0118	14.18	-
Kotak Mahindra Bank Term Loan ending with 0021*	-	8.88
Total	94.06	69.91

Particulars of Short term Borrowings

Name of Lender/Type of Loan	Rate of Interest	Nature of
HDFC Bank Car Loan ending 2548	7.46%	Hypothecation of Car
Kotak Mahindra Bank-OD	9.75%	Same as mentioned in Note 3 Long Term Borrowings
Kotak Mahindra Bank Term Loan ending with 1266	9.00%	Same as mentioned in Note 3 Long Term Borrowings
Kotak Mahindra Bank Term Loan ending with 0116	9.25%	Same as mentioned in Note 3 Long Term Borrowings
Kotak Mahindra Bank Term Loan ending with 0118	8.50%	Same as mentioned in Note 3 Long Term Borrowings
Kotak Mahindra Bank Term Loan ending with 0021*	10.70%	Same as mentioned in Note 3 Long Term Borrowings

*Loans have been fully repaid during the year

6 Trade payables

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Due to Micro and Small Enterprises		
-Due to Micro and Small Enterprises	0.07	19.51
Due to others		
-Due to others	60.17	8.17
Total	60.24	27.68

6.1 Trade Payable ageing schedule as at 31 March 2025

(Rs in lacs)

Outstanding for following periods from due date of payment					Total
Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	0.07	-	-	-	0.07
Others	60.17	-	-	-	60.17
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Sub total					60.25
MSME - Undue	-	-	-	-	-
Others - Undue	-	-	-	-	-
Total					60.25

6.2 Trade Payable ageing schedule as at 31 March 2024

(Rs in lacs)

Outstanding for following periods from due date of payment					Total
Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	19.51	-	-	-	19.51
Others	8.17	-	-	-	8.17
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Sub total					27.68
MSME - Undue	-	-	-	-	-
Others - Undue	-	-	-	-	-
Total					27.68

7 Other current liabilities

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Statutory dues		
-Statutory dues	3.20	7.92
Other payables		
-Other payables	17.49	12.91
Retirement Benefit Obligation	0.20	0.16
Total	20.89	20.99

8 Short term provisions

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Provision for income tax		
-Current Year Tax	11.35	16.58
Provision for others		
-Audit Fees Payable	0.81	0.25
Total	12.16	16.83

HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited)

(CIN: U24233GJ2007PLC049692)

Notes forming part of the Financial Statements

Property, Plant and Equipment										(Rs in lacs)	
Name of Assets	Gross Block				Depreciation and Amortization				Net Block		Net Block
	As on 01-Apr-23	Addition	Deduction	As on 31-Mar-24	As on 01-Apr-23	for the year	Deduction	As on 31-Mar-24	As on 31-Mar-24	As on 31-Mar-23	As on 31-Mar-23
(i) Property, Plant and Equipment											
Land	36.94	1.70	-	38.64	-	-	-	-	38.64	-	36.94
Building	126.20	-	-	126.20	50.60	3.68	-	54.28	71.92	-	75.61
Factory Building	21.55	-	-	21.55	6.80	1.40	-	8.20	13.35	-	14.75
Office Equipments	22.18	1.66	-	23.84	16.37	3.05	-	19.41	4.43	-	5.81
Electric installation	23.34	1.12	-	24.46	12.17	2.90	-	15.08	9.38	-	11.17
Computers	17.47	4.90	-	22.38	15.56	2.30	-	17.86	4.52	-	1.91
Furniture and Fixtures	23.85	12.47	-	36.32	11.97	3.83	-	15.80	20.52	-	11.88
Plant and Machinery	153.81	10.69	-	164.49	82.57	14.22	-	96.78	67.71	-	71.24
Motor Vehicles	39.25	0.99	-	40.24	19.58	5.10	-	24.68	15.56	-	19.67
Laboratory Equipments	6.10	-	-	6.10	3.54	1.15	-	4.69	1.41	-	2.56
Total	470.70	33.52	-	504.22	219.15	37.63	-	256.78	247.44	-	251.55
Previous Year	397.86	82.91	45.38	435.39	160.53	33.87	15.53	178.87	256.52	-	237.33
(i) Intangible Assets											
Website	0.89	-	-	0.89	0.07	0.08	-	0.15	0.73	-	0.82
Total	0.89	-	-	0.89	0.07	0.08	-	0.15	0.73	-	0.82
Previous Year	-	-	-	-	-	-	-	-	-	-	-
(ii) Capital Work-in-progress										(Rs in lacs)	
Particulars								31 March 2025	31 March 2024		
Opening Balance								-	-		
Add: Addition during the year								327.60	-		
Less: Capitalised during the year								-	-		
Closing Balance								327.60	-		
Movement in Intangible assets under development										(Rs in lacs)	
Particulars								31 March 2025	31 March 2024		
Opening Balance								-	-		
Add: Addition during the year								10.80	-		
Less: Capitalised during the year								-	-		
Closing Balance								10.80	-		

HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited)

(CIN: U24233GJ2007PLC049692)

Notes forming part of the Financial Statements

10 Non current investments

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Unquoted Trade Investments in Equity Instruments -Birla Power Solutions Ltd (30000 Equity Shares of Rs. 1 each)	0.11	0.11
Total	0.11	0.11

11 Deferred tax assets net

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Opening Balance	6.30	4.64
Unabsorbed Depreciation	0.74	1.66
Total	7.04	6.30

12 Other non current assets

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Security Deposits -Security Deposits	23.08	9.31
Bank Deposit having maturity of greater than 12 months	238.62	-
Total	261.70	9.31

13 Inventories

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Raw materials	17.93	9.34
Finished goods	199.91	113.48
Packing Material	20.16	-
Total	238.00	122.82

14 Trade receivables

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Unsecured considered good -Trade receivables	119.22	98.93
Total	119.22	98.93

14.1 Trade Receivables ageing schedule as at 31 March 2025

(Rs in lacs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	119.22					119.22
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						119.22
Undue - considered good						
Total						119.22

14.2 Trade Receivables ageing schedule as at 31 March 2024

(Rs in lacs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	98.94					98.94
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						98.94
Undue - considered good						
Total						98.94

15 Cash and cash equivalents

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Cash on hand		
-Cash on hand	9.00	4.00
Balances with banks in current accounts	0.57	0.17
Others		
-Others	-	1.67
Total	9.57	5.84

16 Short term loans and advances

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Loans and advances to related parties	1.20	-
Others		
-Advance for Solar Plant	-	12.43
Total	1.20	12.43

Short term loans and advances includes

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Mitali Shah	0.20	-
Mountbaton Shah	0.52	-
Pallavi Shah	0.27	-
Shrenik Shah	0.21	-
Total	1.20	-

17 Other current assets

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Advance Tax	3.50	2.10
Advance to Suppliers	1.03	-
GST Receivable	49.72	-
Interest Accrued on DGVCL Deposit	-	0.42
Prepaid Insurance	0.43	-
TDS Receivable	1.38	1.16
Total	56.06	3.68

18 Revenue from operations

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Sale of products		
-Sales-Domestic	553.19	528.82
-Sales-Exports	73.81	64.99
Other operating revenues		
-Job Work Income	39.88	53.72
Total	666.88	647.53

19 Other Income

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Interest Income		
-Interest Income	4.42	0.68
Others		
-Appreciation on Mutual funds	-	0.01
-Foreign Exchange Fluctuation Gain	0.41	-
-Interest Subsidy	8.24	-
-Other Income	-	0.44
-Rent Income	2.04	1.47
Total	15.11	2.60

20 Cost of Material Consumed

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Raw Material Consumed		
Opening stock	9.34	1.05
Purchases	85.65	39.35
Less: Closing stock	17.93	9.34
Total	77.06	31.06
Packing Material Consumed		
Opening stock	-	-
Purchases	28.34	-
Less: Closing stock	20.16	-
Total	8.18	-
Total	85.24	31.06

21 Purchases of stock in trade

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Purchases of stock in trade	201.11	217.10
Total	201.11	217.10

22 Change in Inventories of work in progress and finished goods

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Opening Inventories		
Finished Goods	113.48	35.67
Less: Closing Inventories		
Finished Goods	196.50	113.48
Total	(83.02)	(77.81)

23 Employee benefit expenses

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Salaries and wages		
-Director's remuneration	8.85	6.87
-Salaries and wages	158.58	148.60
-Others	9.68	3.61
Contribution to provident and other funds		
-ESIC	0.68	0.63
-Provident Fund	5.87	5.06
Staff welfare expenses		
-Staff Welfare	3.74	3.22
Retirement Benefit Obligation	2.12	2.84
Total	189.52	170.83

24 Finance costs

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Interest expense		
-Interest - Bank	9.84	10.05
-Interest on Loan	0.34	3.05
-Interest on Vehicle loan	0.91	1.22
Other borrowing costs		
-Bank Charges	2.40	0.65
-Loan Processing Fees	0.46	-
Total	13.95	14.97

25 Depreciation and amortization expenses

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Depreciation	37.71	40.36
Total	37.71	40.36

26 Other expenses

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Auditors' Remuneration	0.90	0.35
Administrative expenses		
-Other Administrative and General Expenses	9.87	11.88
-Postage and Courier Expense	12.81	23.93
Insurance	0.50	0.40
Manufacturing Expenses		
-Other Manufacturing Costs	8.72	7.49
-Packing Charges	-	9.09
-Transportation Charges	18.37	-
Power and fuel		
-Power and fuel	60.65	50.25
Professional fees		
-Legal & Professional Services	5.26	3.10
Rent	3.95	2.99
Repairs to buildings	4.16	3.93
Repairs to machinery	6.12	5.32
Repairs others	2.54	1.37
Rates and taxes	1.44	1.26
Selling & Distribution Expenses		
-Advertisement Expenditure	-	6.60
-Marketing & Other Expenses	39.23	31.73
-Other Selling & Distribution Expenses	12.34	11.92
Miscellaneous expenses	3.10	0.70
Other Expenses		
-Other Expenses	10.55	10.27
IPO Issue Expenses	-	6.05
Total	200.51	188.63

27 Tax Expenses

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Current Tax		
-Current Year Tax	11.35	16.58
Deferred Tax		
-Deferred Tax Liability	(0.74)	(1.65)
Total	10.61	14.93

HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited)

(CIN: U24233GJ2007PLC049692)

Notes forming part of the Financial Statements

28 Earning per share

Particulars	31 March 2025	31 March 2024
Profit attributable to equity shareholders (Rs in lacs)	29.77	50.06
Weighted average number of Equity Shares	43,56,000	19,60,000
Earnings per share basic (Rs)	0.68	2.55
Earnings per share diluted (Rs)	0.68	2.55
Face value per equity share (Rs)	10	10

29 Auditors' Remuneration

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
Payments to auditor as - Auditor	0.90	0.35
Total	0.90	0.35

30 Micro and Small Enterprise

(Rs in lacs)

Particulars	31 March 2025		31 March 2024	
	Principal	Interest	Principal	Interest
Amount Due to Supplier	0.07	-	19.51	-

31 Related Party Disclosure

(i) List of Related Parties

Particulars	Relationship
Herrik Shah	Managing Director
Shrenik Shah	Whole Time Director
Mountbaton Shah	Relative of Director (CFO Till 13/06/2024)
HSDL Innovative Pvt Ltd	Associate Concern
Herrik Shah HUF	Director is Karta
V4U Healthcare Private Limited	Associate Concern
Adinath Medicine	Related Entity
Mahavir Medicine	Related Entity
Alkabab Shah	Relative of Director
Pallavi Shah	Director
Mountbaton Shah HUF	Related Entity
Mitali Shrenik Shah	Chief Financial Officer (From 14/06/2024)
Komal Jain	Company Secretary

(ii) Related Party Transactions

(Rs in lacs)

Particulars	Relationship	31 March 2025	31 March 2024
Managerial Remuneration			
- Herrik Shah	Managing Director	4.50	2.58
- Shrenik Shah	Whole Time Director	3.60	2.00
- Mountbaton Shah	Relative of Director (CFO Till 13/06/2024)	0.75	2.30
- Mitali Shrenik Shah	Chief Financial Officer (From 14/06/2024)	28.50	-
Continued to next page			

Related Party Transactions

(Rs in lacs)

Particulars	Relationship	31 March 2025	31 March 2024
Continued from previous page			
- Komal Jain	Company Secretary	2.60	-
Rent Income			
- V4U Healthcare Private Limited	Associate Concern	1.80	1.35
Purchase			
- HSDL Innovative Pvt Ltd	Associate Concern	46.15	49.64
Loan Accepted			
- Herrik Shah	Managing Director	46.00	5.00
- Shrenik Shah	Whole Time Director	14.00	-
Loan Repaid			
- Herrik Shah	Managing Director	46.00	11.00
- Shrenik Shah	Whole Time Director	14.00	-
Sales			
- V4U Healthcare Private Limited	Associate Concern	12.61	10.95
- HSDL Innovative Pvt Ltd	Associate Concern	3.93	36.34
- Adinath Medicine	Related Entity	24.89	26.33
- Mahavir Medicine	Related Entity	8.85	9.06
Rent			
- Mitali Shrenik Shah	Chief Financial Officer (From 14/06/2024)	2.40	-

(iii) Related Party Balances

(Rs in lacs)

Particulars	Relationship	31 March 2025	31 March 2024
Managerial Remuneration Payable			
- Herrik Shah	Managing Director	0.34	0.71
- Shrenik Shah	Whole Time Director	0.27	0.54
- Mountbaton Shah	Relative of Director (CFO Till 13/06/2024)	-	0.54
- Mitali Shrenik Shah	Chief Financial Officer (From 14/06/2024)	0.27	-
Sundry Creditors			
- HSDL Innovative Pvt Ltd	Associate Concern	1.27	6.87
- V4U Healthcare Private Limited	Associate Concern	-	1.65
Sundry Debtor			
- V4U Healthcare Private Limited	Associate Concern	0.91	-
- Adinath Medicine	Related Entity	6.23	6.83
- Mahavir Medicine	Related Entity	2.41	2.48
Rent Receivable			
- V4U Healthcare Private Limited	Associate Concern	0.59	0.14
Rent Payable			
- Mitali Shrenik Shah	Chief Financial Officer (From 14/06/2024)	0.18	-

32 Title deeds of Immovable Property not held in name of the Company

All the immovable properties are held in the name of the Company and hence disclosures specified under Clause Y(i) of Schedule III are not required.

33 Loans and Advances given to Related Parties

(Rs in lacs)

Type of Borrower	31 March 2025		31 March 2024	
	Amount outstanding	% of Total	Amount outstanding	% of Total
Promoters	1.20	100.00%	-	0.00%
Total	1.20	100.00%	-	0.00%

34 Details of Benami Property held

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

35 Relationship with Struck off Companies

The Company did not have any transactions with Struck off Companies.

36 Registration of Charge

The Company has already created the charge for bank borrowings well within the stipulated period. Accordingly, there is no registration of charges or satisfaction thereof pending to be filed with the Registrar of Companies.

37 Ratio Analysis

Particulars	Numerator/Denominator	31 March 2025	31 March 2024	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	2.26	1.73	30.46%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	0.34	0.31	7.89%
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Debt Service}}$	2.21	1.86	18.70%
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	4.90%	21.19%	-76.87%
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	3.70	8.12	-54.46%
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Trade Receivable}}$	6.11	7.40	-17.43%
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Trade Payable}}$	7.17	6.54	9.61%
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Closing Working Capital}}$	2.82	6.27	-55.08%
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	4.46%	7.73%	-42.26%
(j) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	4.62%	18.22%	-74.65%

Note:

- Earning available for Debt Service = Net Profit before taxes + Non-cash operating expenses + Interest + other exceptional item
- Debt service = Interest & Lease Payments + Principal Repayments
- Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability

Reasons for Variances

- The ratio has increased due to significant increase in Inventories and Trade Receivables.
- Since the variance in the ratio is less than 25%, reasons for change is not given.
- Since the variance in the ratio is less than 25%, reasons for change is not given.
- Decrease in the Return on Equity (ROE) is primarily due to increase in Shareholder's Equity as compared to the previous year.
- Inventory Turnover Ratio is decreased due to increase average inventory as compared to last year.
- Since the variance in the ratio is less than 25%, reasons for change is not given.
- Since the variance in the ratio is less than 25%, reasons for change is not given.
- Net capital turnover Ratio is decreased due to the fact that in current year working capital is significantly increased as compared to last year.
- Net profit ratio has decreased due to significant increase in expenses compared to total turnover.
- The ratio has decreased due to significant increase in Equity compared to last year.

38 Disclosure where company has given loan or invested to other person or entity to lend or invest in another person or entity

The Company has not advanced or loaned or invested any funds 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).

39 Disclosure where company has received fund from other person or entity to lend or invest in other person or entity

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 on behalf of the Ultimate Beneficiaries.

40 Undisclosed Income

There are no transactions which are not recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

41 Details of Crypto Currency

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

As per our report of even date

For MGVS & Associates

Chartered Accountants

Firm's Registration No. 0140555W

For and on behalf of the Board of

HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited)

CA MUBASSIR M GODIL

PARTNER

Membership No. 164503

UDIN:

HERRIK MOUNTBATON SHAH

MANAGING DIRECTOR

01052316

SHRENIKKUMAR MOUNTKUMAR SHAH

WHOLE TIME DIRECTOR

00973690

MITALI SHRENIKKUMAR SHAH

CHIEF FINANCIAL OFFICER

KOMAL JAIN

COMPANY SECRETARY

Place: Ankleshwar

Date: 28 May 2025

Place: Ankleshwar

Date: 28 May 2025

HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited)

(CIN No – U24233GJ2007PLC049692)

2900/112, GIDC, NEAR ATUL LIMITED, ANKLESHWAR, GUJARAT – 393002

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

Note 29

General information

HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited) (the 'Company') is a public limited company converted with effect from 12th July 2023 and is incorporated under the provisions of the Companies Act, 2013. The Company is engaged in the business of Trading and Manufacturing of Medicines and Processing and selling of Freeze dried products. The Registered Address of the Company is Plot No 2900/112, GIDC Estate, Near Atul Limited, Ankleshwar, Bharuch, Gujarat – 393002 and books of account are maintained at Shop No 120-121-122, 01st Floor, Royal Platinum, Palanpur Canal Road, Adajan, Surat, Gujarat, 395009.

Summary of significant accounting policies & Notes on Financial Statements for the year ended 31st March, 2025.

1. Basis Of Preparation Of Financial Statements

- a. The financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis.
- b. The financial statements of the company have been prepared in accordance with generally accepted accounting principle in India (Indian GAAP). The financial statements have been prepared to comply in all material aspects with the accounting standards specified under Section 133 the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention unless otherwise specified. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year unless otherwise specified. The company has not changed any accounting policy and estimates.
- c. All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current – noncurrent classification of assets and liabilities.
- d. In the opinion of the Management, the Current Assets, Loans & Advances approximately are of the value stated if realized in the ordinary course of business.
- e. The company is maintaining the books of accounts on mercantile system by following exclusive method on regular basis. Thus, there is a deviation from the provisions of section 145A for the valuation of purchase and sales of goods. i.e. GST is not included in the total amount of purchases and sales as recorded in the profit and loss account. However, by following the exclusive method, there is no effect on the net profit i.e. the method adopted by the company is revenue neutral.

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2. Use Of Estimates

The preparation of financial statements requires management to make judgments, estimates and assumptions, that affect the application of accounting policies and the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of these financial statements and the reported amounts of revenues and expenses for the years presented. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and future periods affected.

3. Revenue Recognition

The Company recognizes revenue when the amount of revenue can be reliably measured and it is probable that the collectability of the related receivables is reasonably assured. The amount recognized as income is exclusive of GST and net of trade discounts.

a. Sales

Sales whether domestic and Export sales are recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, on dispatch from the point of sale, consequent to property in goods being transferred.

b. Interest income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate.

Revenue from the sale of goods is recognized in the statement of profit and loss account when the ownership of the goods is transferred for the price and all significant risk and rewards of ownership have been transferred to the buyer and the company retains no effective control of the goods when there exists no significant uncertainty regarding the amount of consideration that will be derived from the sale of goods. Sales and purchases are recorded by exclusive method on regular basis. Thus there is deviation from the provisions of section 145A for valuation of purchase and sales of goods i.e. GST is not included in the total amount of purchases and sales as recorded in the Profit and loss account. However, by following the exclusive method, there is no effect on the Net profit i.e. the method adopted by the company is revenue neutral.

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4. Property, Plant and Equipments & Depreciation:

a. Property, Plant and Equipments –Tangibles and intangibles

Property, Plant and Equipment's are stated at cost of acquisition net of recoverable taxes and includes amount added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Property, Plant and Equipment's includes cost of acquisition plus any freight, taxes, duties and other incidental expenses that are directly attributable to bring the assets to their present location and condition for their intended use. Borrowing costs, if any, directly attributable to the qualifying assets are capitalized as part of the assets.

When spares, if any are used only in connection with the item of tangible assets and their use is expected to be irregular, then the cost of these spares is capitalized in the cost of the assets. Subsequent expenditure relating to the Property, Plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the company and the cost of the item can be measured reliably. No assets have been revalued during the year. The Company have intangible assets which is under development.

b. Capital Work-in-Progress

Expenditure related to and incurred during implementation of capital projects to get the assets ready for intended use is included under "Capital Work-in-Progress".

c. Depreciation and Amortization

Depreciation on tangible assets is provided on the written down value method over the useful lives of assets prescribed under Part A of Schedule II to the Companies Act, 2013, in order to reflect the actual usage of the assets. Depreciation for assets purchased / sold during a period is proportionately charged. The useful lives for the Property, Plant and Equipment's as per Schedule II of the Companies Act are as follows:

NAME OF PROPERTY, PLANT AND EQUIPMENTS	USEFUL LIFE
Factory Buildings	30 years
Building other than factory building	60 years
Plant and machinery	15 years
Electric installation	10 Years
Computer	3 Years
Office equipment	5 years
Air Conditioner	10 Years
Furniture and fixtures	10 years

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Vehicles	10 years
Solar System	15 Years

Depreciation and amortization methods, useful lives and residual values are reviewed periodically and there is no change in any of the above at financial year end.

5. Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. Long-term investments are carried at cost. However, provision for diminution in value of investments is made to recognize a decline other than temporary in the value of investment.

Current investments are carried in the financial statement at cost of acquisition on an individual investment basis.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

Provision for diminution in the value of Long-Term Investments is made only if; such decline in the opinion of the management is other than temporary.

6. Inventories

Inventory consists of Raw material, Finished Goods and Stock In Trade. Inventory is valued at cost or market value whichever is lower.

Cost

Cost of Inventories comprises of cost of Purchase, cost of conversion and other cost including manufacturing overheads incurred in bringing them to their respective present location & condition. Cost is determined by following FIFO Method.

The company has valued its closing stock by exclusive method i.e. excluding of GST.

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7. Employee Benefit Plan:

a. *Short term employee benefits*

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is charged to the Statement of profit and loss in the period in which such services are rendered.

b. *Other long-term employee benefits*

i. Defined Benefit Plan:

The Company operates a defined benefit gratuity plan in India, which requires contributions to be made to a separately administered fund. However, the Company has not made any such contributions during the year. The cost of providing benefits under the defined benefit plan is based on an independent actuarial valuation carried out using the projected unit credit method.

Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognized immediately in the balance sheet in the period in which they occur.

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset.

ii. Defined Contribution Plan:

Retirement benefit in the form of Provident Fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as a charge to the Statement of Profit and Loss for the period in which the contributions to the respective funds accrue.

8. Taxes On Income

a. *Current Tax*

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the reporting period and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

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b. *Deferred Taxation*

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the Standalone financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

9. *Investments*

Investments which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as Current investments. All other investments are classified as long term investments.

Current Investments are carried in the Financial Statements at lower of cost or fair value determined on an individual investment basis. Long Term Investments are stated at cost of acquisition.

Provision for diminution in the value of Long-Term Investments is made only if; such decline in the opinion of the management is other than temporary.

10. *Borrowing Cost*

Borrowing costs are interest and other costs incurred in connection with the borrowing of funds. Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Interest income earned on the temporary

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investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

All other borrowing costs are recognised in the Statement of Profit and Loss in the period in which they are incurred.

11. Cash And Cash Equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks; cash in hand, other short term deposits with original maturities of three months or less which are subject to an insignificant risk of changes in value.

12. Cash Flows

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 item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Group are segregated.

13. Segment Reporting

Based on guiding principles given in the Accounting standard on 'Segment Reporting' (AS-17), the primary business segment of the Company is manufacturing & trading of medicines and Secondary business segment of the company is manufacturing of Freeze dried products, etc. The details of the same is as follows:

Year ended 31 st March, 2025	Pharma Products (Rs. In Lacs)	Freeze dried Products (Rs. In Lacs)	Total (Rs. In Lacs)
Segment Revenue	347.59	319.29	666.87
Segment Assets	160.23	728.20	888.43
Segment Liabilities	42.88	17.64	60.52

Note: Segment results are not reported, as it is not possible to compute segment net profit or loss, or any other measure of segment profitability, without arbitrary allocations.

The company is engaged in the manufacturing of freeze dried products and trading of pharmaceutical products. As a result, fixed assets are allocated to the freeze dried products segment and only details of debtors and stock are included in Pharma segment.

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14. Comparatives

Comparative financial information is presented in accordance with the "Corresponding Figure" financial reporting framework set out in "Standard of Auditing 710" on Comparatives. Accordingly, amounts and other disclosures for the preceding year are included as an integral part of the current year financial statements, and are to be read in relation to the amounts and other disclosures relating to the current year.

15. Earnings Per Share (EPS)

EPS is calculated by dividing the profit attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year. Numbers used for calculating basic & diluted earnings per equity shares are as stated below:

a. Calculation of Weighted Average No. of Equity Shares

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Number of Equity Shares	43,56,000	19,60,000
Total Weighted Average No. of Equity Shares (Basic)	43,56,000	19,60,000
Add : Dilution Effect on account of Share Application Money pending allotment * Time Effect	-	-
Total Weighted Average No. of Equity Shares (Diluted)	43,56,000	19,60,000

b. Basic EPS

(Rs in lacs)

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Profit after Taxation as per statement of Profit & Loss	29.77	50.06
Weighted average no. of Equity Shares outstanding	43,56,000	19,60,000
Basic Earnings per share (Face Value Rs. 10)	0.68	2.55

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c. Diluted EPS

(Rs in lacs)

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Profit after Taxation as per statement of Profit & Loss	29.77	50.06
Weighted average no. of Equity Shares outstanding	43,56,000	19,60,000
Diluted Earnings per share (Face Value Rs. 10)	0.68	2.55

16. Related Party Disclosures

a. Name of the related party and the description of relationship-

Particulars	Name
Key Managerial Personnel (KMPs)	Herrik Shah, Managing Director
	Shrenikkumar Shah, Whole Time Director
	Mountbaton Shah, Chief Financial Officer Till 13 th June, 2024
	Mitali Shrenik Shah, Chief Financial Officer From 14 th June, 2024
Associate Concern	V4U Healthcare Private Limited
	HSDL Innovative Private Limited
Company Secretary	Komal Jain
Related Entities	M/s. Adinath Medicine, M/s. Mahavir Medicine
Relatives of KMPs	Alkabab Shah, Pallavi Shah, Herrik Shah HUF, Mountbaton Shah HUF

b. Enterprises over which Key Management Personnel have control/Substantial Interest/Significant Influence –

Nature of Relation	Name of Director	Enterprise Name
As a Director	Shrenikkumar Shah	V4U Healthcare Private Limited
As a Director	Herrik Shah	V4U Healthcare Private Limited
As a Director	Herrik Shah	HSDL Innovative Private Limited
As a Proprietor	Herrik Shah	M/s. Mahavir Medicine
As a Karta of HUF	Herrik Shah	M/s. Adinath Medicine

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c. Transactions With Related Parties For The Year Ended 31 March 2025 are As Follows:-

NAME	NATURE OF TRANSACTION	AMOUNT (RS. IN LACS)	AMOUNT (RS. IN LACS)
		31ST MARCH 2025	31ST MARCH 2024
Herrik Shah	Managerial Remuneration	4.50	2.58
	Loan Accepted	46.00	5.00
	Loan Repaid	46.00	11.00
Shrenikkumar Shah	Managerial Remuneration	3.60	2.00
	Loan Accepted	14.00	-
	Loan Repaid	14.00	-
Mountbaton Shah	Managerial Remuneration	0.75	2.30
Mitali Shrenik Shah	Managerial Remuneration	28.50	-
	Rent Paid	2.40	-
V4U Healthcare Private Limited	Sales	12.61	10.95
	Rent Income	1.80	1.35
HSDL Innovative Private Limited	Purchase	46.15	49.64
	Sales	3.93	36.34
Adinath Medicine	Sales	24.89	26.33
Mahavir Medicine	Sales	8.85	9.06
Komal Jain	Company Secretary	2.60	-

17. Auditor's Remuneration

It is included Net of applicable Taxes in P & L, under the head Other Expenses – Audit Fees as follows:

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
		(in Lacs)
Audit Fees	0.90	0.35
<u>TOTAL</u>	0.90	0.35

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18. Foreign currency translation

a. Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

b. Conversion

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date.

c. Exchange differences

The Company accounts for exchange differences arising on translation/settlement of foreign currency monetary items as below:

Exchange differences which arise on reporting the enterprise's long-term foreign currency monetary items are recognized as income or as an expense during the year under consideration. All other exchange differences are recognized as income or as expenses in the period in which they arise.

d. Details Foreign Currency Transactions

<i>Particulars</i>	<i>For the year ended 31st March, 2025</i>	<i>For the year ended 31st March, 2024</i>
	<i>(In Lacs)</i>	
Earnings in Foreign Currency Export of Goods on FOB Basis	73.81	64.99
Value of Import on CIF Basis	73.81	64.99

19. Provisions & Contingent Liabilities

Provisions are reviewed at each Balance sheet date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources would be required to settle the obligation, the provision is reversed.

Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

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- 20.** The Company has received intimation from suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, relating to amounts unpaid as at the yearend together with interest paid/payable as required under the said Act have been given below. The Company has identified the amount due to Micro, Small and Medium Enterprises under The Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) as at 31st March, 2025 is as follows:

Sr. No.	Particulars	Financial Year 2024-25	Financial Year 2023-24
<i>(In Lacs)</i>			
i)	The principal amount and the interest due thereon remaining unpaid to any supplier as at 31st March.		
	Principal Amount	0.07	19.51
	Interest	-	-
ii)	The amount of interest paid by the Company along with the amounts of the payment made to the supplier beyond the appointed day for the year ending 31st March.	-	-
iii)	The amount of interest due and payable for the period of delay in making payment (beyond the appointed day during the year)	-	-
iv)	The amount of interest accrued and remaining unpaid for the year ending 31st March.	-	-
v)	The amount of further interest remaining due and payable for the earlier years.	-	-

Note: The information has been given in respect of such suppliers to the extent they could be identified as "Micro, Small and Medium" enterprises on the basis of information available with the Company.

- 21.** During the year under consideration, there is no amount in respect of sale of goods which is not recognized as revenue due to lack of reasonable certainty of its ultimate collection.
- 22.** The Company has not received any duty drawback during the year under reporting on revenue account and accounting policy of the same has been mentioned above.
- 23.** The firm has not dealt in any trading transactions of securities and hence no securities are held as stock in trade.
- 24.** No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made there under.
- 25.** Balances in the accounts of Trade Receivables, Loans and Advances, Trade Payables and Other Current Liabilities are subject to confirmation / reconciliation, if any.

HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited)

(CIN No – U24233GJ2007PLC049692)

2900/112, GIDC, NEAR ATUL LIMITED, ANKLESHWAR, GUJARAT – 393002

26. In the opinion of the Management, current assets, loans, advances and deposits are approximately of the value stated, if realised in the ordinary course of business and are subject to confirmation.
27. All the expenses pertaining to the period ending on 31st March, 2025 have been accounted on accrual basis.
28. Previous year's figures have been regrouped and/or reclassified wherever necessary to make them comparable with current year figures.
29. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
30. The Company is not declared wilful defaulter by any bank or financial institution or other lenders.

In Terms Of Our Attached Report of Even Date
For MGVS AND ASSOCIATES
Chartered Accountants

For HAMPS BIO LIMITED
(Formerly known as Hamps Bio Private Limited)

CA MUBASSIR M GODIL
(Partner)
M. No. : 164503
FRN: 0140555W
Place: Ankleshwar
Date: 28/05/2025

HERRIK MOUNTBATON SHAH
(MANAGING DIRECTOR)
(DIN: 01052316)

SHRENIKKUMAR MOUNTKUMAR SHAH
(WHOLE-TIME DIRECTOR)
(DIN: 00973690)

MITALI SHRENIKKUMAR SHAH
(CHIEF FINANCIAL OFFICER)

KOMAL JAIN
(COMPANY SECRETARY)

Product Overview

OUR PRODUCTS

Our Company has a product portfolio divided into major 2 (Two) Divisions. The first division focuses on Pharmaceutical Medicines, which comprises a wide range of categories catering to various specialists and types of doctors. We primarily target Orthopedic, Physician, Gynecologist, Dermatologist and other medical professionals. Our FMCG segment includes freeze dried products, with Brand “FZYZEY” which we believe that have a strong presence on E-commerce platforms like Amazon, Flipkart. These products are available in both B2B and B2C markets, catering to Domestic and Export customers



Pharma Division

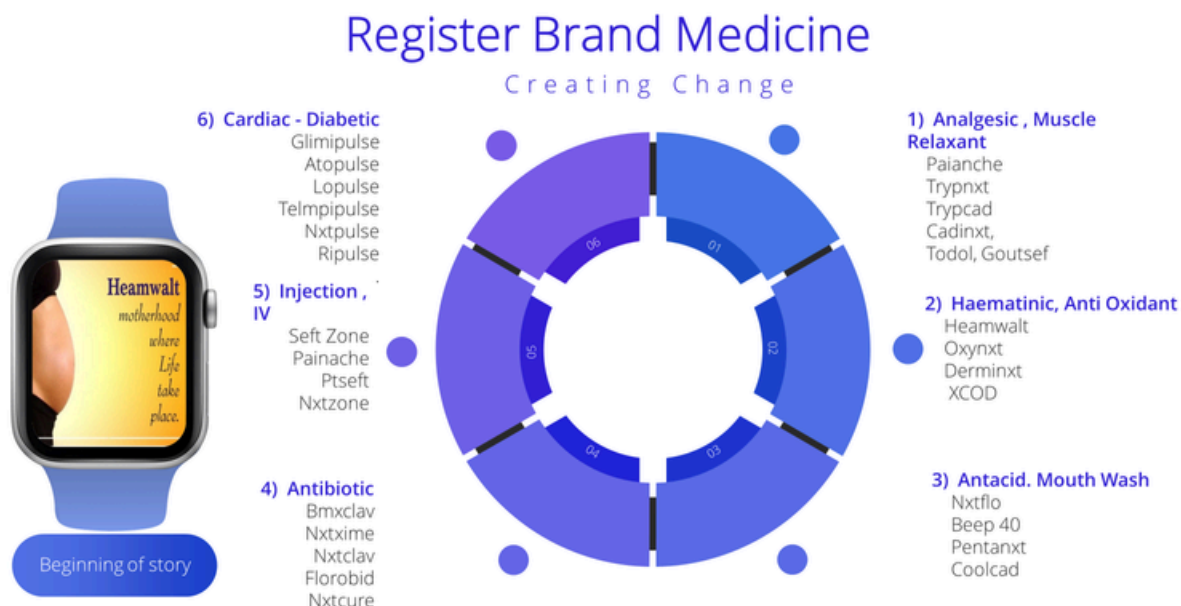
FMCG Division



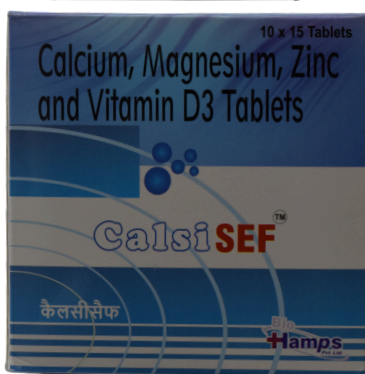
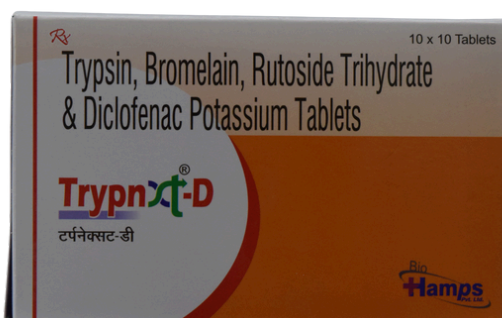
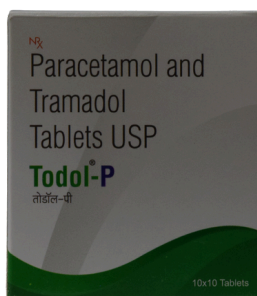
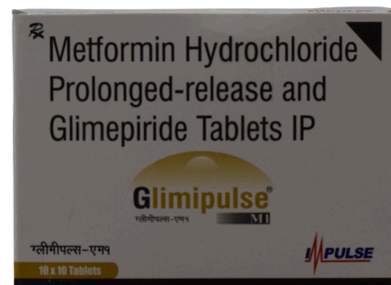
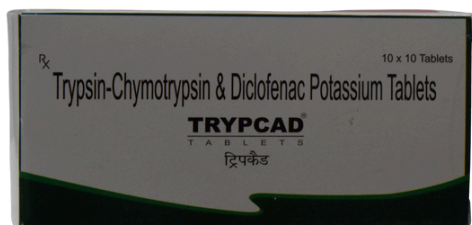
Product Overview

1. Pharma Division

Our pharmaceutical products range includes over 100 items, with dosages forms encompassing tablet, Capsules, Softgel, Syrups, Powder, Oil and Injectable as medicine and nutrition supplements.



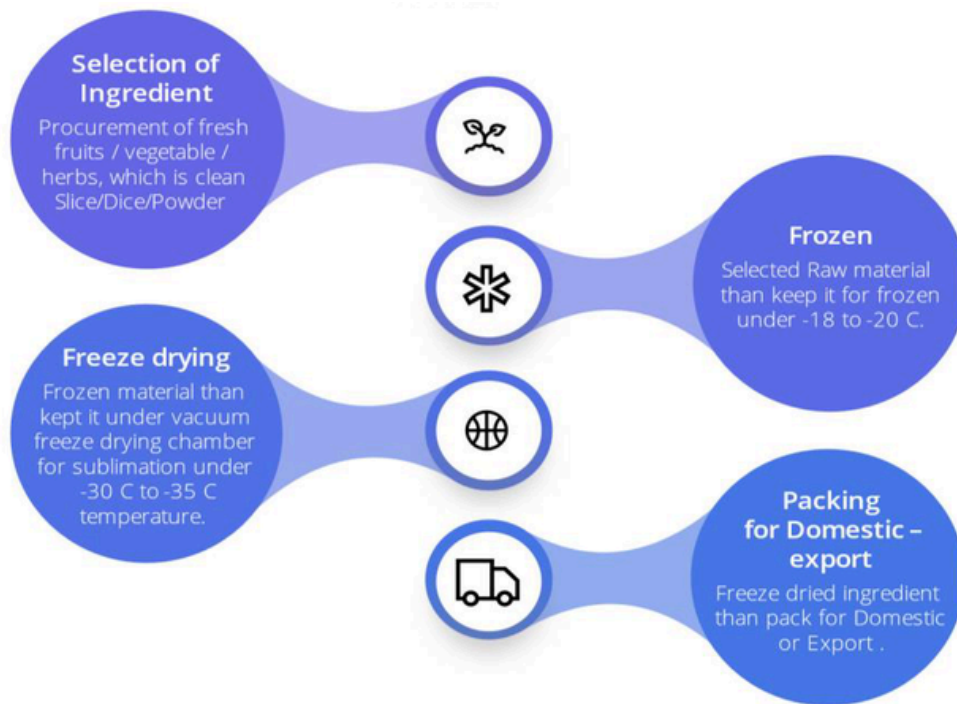
Major Products in Pharma:



Product Overview

1. FREEZE DRIED AND FROZEN PRODUCTS

Our Freeze Dried products range more than 80 SKU's, Include Freeze Dried Fruits, Vegetables, Herbs and Ready to eat.



Major Products in FMCG:



Freeze Dried Fruit



Freeze Dried Fruit Powder

Company Overview



Manufacturing Unit



QC Laboratory



Freeze Drying Machines



Preparation Room

Innovative & Collaborative



2900/112, G.I.D.C. NEAR ATUL LIMITED ANKELSHWAR
BHARUCH GUJARAT 393002



C1-B-106, NR- MAMA BHANJA FACTORY,
BHATPORE G.1.D.C., SURAT, GUJARAT - 394510



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