

# Hamps Bio Ltd.

(Previously Known as Hamps Bio Pvt. Ltd.)

Date: May 29, 2026

To,  
The Manager  
BSE Limited  
1<sup>st</sup> Floor, New Trading Ring,  
Phiroze Jeejeebhoy Towers, Dalal  
Street, Fort,  
Mumbai 400001 (Maharashtra)

**Scrip Code: 544312**

**Subject: Outcome of the Board Meeting of HAMPS BIO LIMITED held on Friday, May 29, 2026, pursuant to the Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)**

Dear Sir/ Madam,

We hereby inform you that in continuation to our letter for intimation of Board Meeting and pursuant to the requirements of the Regulation 30 and 33 of the Listing Regulations, as amended, from time to time, the Board of Directors of the Company, at their meeting held on **Friday, May 29, 2026** at the corporate Office of the Company, have *inter-alia* considered the following:

1. Approved the Audited Standalone and Consolidated Financial Results of the Company for the half year and financial year ended on March 31, 2026, along with the Statement of Assets and Liabilities as at March 31, 2026 and Statement of Cash Flow for the financial year ended on March 31, 2026.
2. Took note of the Auditor’s Report with unmodified opinion on the Audited Standalone and Consolidated Financial Results for the half year and financial year ended on March 31, 2026, issued by M/s MGHVS & ASSOCIATES, Chartered Accountants, Statutory Auditor of the Company and the same is enclosed herewith.

**CIN No. :** L24233GJ2007PLC049692

**Factory :** Unit - 1 : 2900/112, G.I.D.C. Industrial Estate, Nr. Atul Ltd., Ankleshwar - 393002

Unit - 2 : Plot No. C1-B-106, Nr- Mama Bhanja Factory, Bhatpore G.I.D.C., Surat, Gujarat, India 394510

**E-mail :** hamps.bio@gmail.com, **Web :** www.hampsbio.com, **Mo.No. :** 8000001113, 8000006663

# Hamps Bio Ltd.

(Previously Known as Hamps Bio Pvt. Ltd.)

Further, a copy of the declaration pursuant to Regulation 33(3)(d) of the Listing Regulations, with respect to the Auditor's Report issued by the Statutory Auditor with unmodified opinion on the above-mentioned Audited Standalone and Consolidated Financial Results issued in enclosed herewith as **Annexure A**.

3. Approved the appointment of M/s Naviwala & Associates, Surat as Internal Auditor of the Company for the Financial Year 2026-2027, effective from 29<sup>th</sup> May, 2026.

Additional information as required under Regulation 30 of Listing Regulations, read with the SEBI Circular bearing reference number SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 will be disclosed in due course

The Board Meeting commenced at 4:00 P.M (IST) and concluded at 6:30 P.M. (IST).

You are kindly requested to take the above on your record and update the same.

**Yours faithfully,  
For HAMPS BIO LIMITED**

**MS. KOMAL JAIN  
Company Secretary & Compliance Officer  
Membership No.: ACS No. A40470**

Enclosure: As above

**CIN No. :** L24233GJ2007PLC049692

**Factory : Unit - 1 :** 2900/112, G.I.D.C. Industrial Estate, Nr. Atul Ltd., Ankleshwar - 393002

**Unit - 2 :** Plot No. C1-B-106, Nr- Mama Bhanja Factory, Bhatpore G.I.D.C., Surat, Gujarat, India 394510

**E-mail :** hamps.bio@gmail.com, **Web :** www.hampsbio.com, **Mo.No. :** 8000001113, 8000006663



**MGHVS & ASSOCIATES**  
Chartered Accountants

☎ 8154912316, 9265096979  
📞 7048388605, 9737211161

802-A, TRIVIDH CHAMBERS, OPP. MAAN DARWAJA FIRE STATION, RING ROAD, SURAT, GUJARAT-395002

**Independent Auditors' Report on Standalone Half Yearly Financial Results and Year to Date Financial Results of HAMPS BIO LIMITED pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').**

To  
The Board of Directors  
HAMPS BIO LIMITED

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of half yearly and year to date standalone financial results of **Hamps Bio Limited** ("the Company") for the half year ended 31st March, 2026 and for the year ended 31<sup>st</sup> March, 2026 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year ended 31<sup>st</sup> March 2026 and for the year ended 31<sup>st</sup> March, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit for the Annual Financial Results section of our report.



**MGHVS & ASSOCIATES**  
Chartered Accountants

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802-A, TRIVIDH CHAMBERS, OPP. MAAN DARWAJA FIRE STATION, RING ROAD, SURAT, GUJARAT-395002

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 Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.

### **Management's Responsibilities for the Standalone Financial Results**

These Standalone financial results have been prepared on the basis of the annual standalone financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Management and the 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 the Board of Directors either intends to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

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

### **Auditor's Responsibility for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Standalone financial results 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 results.

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

- Identify and assess the risks of material misstatement of the financial results, 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements 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 in the financial results made by the Board of Directors.
- 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 results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.



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Chartered Accountants

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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.

### **Other Matter**

The Statement includes the results for the half year ended 31" March 2026 being the balancing figures between the audited figures in respect of the full financial year ended 31" March 2026 and the published unaudited year to date for the half year ended 30th September, 2025, which were subjected to limited review by us as required under the Listing Regulations.

**For M G H V S & ASSOCIATES**  
Chartered Accountants



**CA MUBASSIR GODIL**  
(Partner)  
M. No: 164503  
FRN: 140555W  
Place: Surat  
Date: 29/05/2026  
UDIN: 26164503CMPKIP7165

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

(CIN: L24233GJ2007PLC049692)

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

**Standalone Balance Sheet as at 31st March 2026**

Particulars	Rs. In Lakhs	
	31-Mar-26	31-Mar-25
<b>I. EQUITY AND LIABILITIES</b>		
(1) Shareholders' funds		
(a) Share Capital	871.20	435.60
(b) Reserves and Surplus	(52.73)	444.45
<b>Total</b>	<b>818.47</b>	<b>880.05</b>
(2) Non-current liabilities		
(a) Long-term Borrowings	376.36	202.67
(b) Other Long-term Liabilities	10.21	9.41
<b>Total</b>	<b>386.57</b>	<b>212.08</b>
(3) Current liabilities		
(a) Short-term Borrowings	263.58	94.06
(b) Trade Payables		
- Due to Micro and Small Enterprises	7.45	0.07
- Due to Others	26.12	60.17
(c) Other Current Liabilities	18.83	20.89
(d) Short-term Provisions	1.30	12.16
<b>Total</b>	<b>317.27</b>	<b>187.35</b>
<b>Total Equity and Liabilities</b>	<b>1,522.31</b>	<b>1,279.48</b>
<b>II. ASSETS</b>		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	698.92	248.18
(ii) Intangible Assets	19.91	
(iii) Capital Work-in-progress	108.37	327.60
(iv) Intangible assets under development		10.80
(b) Non-current Investments	204.11	0.12
(c) Deferred Tax Assets (net)	3.41	7.04
(d) Other Non-current Assets	25.85	261.70
<b>Total</b>	<b>1,060.56</b>	<b>855.44</b>
(2) Current assets		
(a) Inventories	244.28	238.00
(b) Trade Receivables	120.56	119.22
(c) Cash and cash equivalents	3.45	9.57
(d) Short-term Loans and Advances		1.20
(e) Other Current Assets	93.47	56.06
<b>Total</b>	<b>461.75</b>	<b>424.04</b>
<b>Total Assets</b>	<b>1,522.31</b>	<b>1,279.48</b>

See accompanying notes to the financial statements

For and on behalf of the Board of Directors

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

FOR, HAMPS BIO LIMITED

  
DIRECTORHERRIK SHAH  
MANAGING DIRECTOR  
01052316

FOR, HAMPS BIO LIMITED

  
DIRECTORSHRENIK SHAH  
WHOLE TIME DIRECTOR  
00973690

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

(CIN: L24233GJ2007PLC049692)

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

**Standalone Statement of Financial Results for the Half Year ended and Year ended March 31,2026**

Rs. In Lakhs

Particulars	6 Months ended			Year Ended	
	31/03/2026	30/09/2025	31/03/2025	31/03/2026	31/03/2025
	Audited	Unaudited	Audited	Audited	Audited
Revenue from Operations	452.50	399.15	312.86	851.65	666.87
Other Income	29.41	3.80	6.70	33.20	15.11
<b>Total Income</b>	<b>481.91</b>	<b>402.95</b>	<b>319.56</b>	<b>884.86</b>	<b>681.98</b>
Expenses					
Cost of Material Consumed	60.01	32.17	49.39	92.18	85.24
Purchases of Stock in Trade	93.66	133.81	97.00	227.47	201.11
Change in Inventories of work in progress and finished goods	6.67	(9.63)	(60.78)	(2.96)	(86.43)
Employee Benefit Expenses	119.30	106.66	96.72	225.96	189.52
Finance Costs	13.46	11.33	5.94	24.79	13.95
Depreciation and Amortization Expenses	51.06	30.18	18.78	81.24	37.71
Other Expenses	180.25	117.79	108.27	298.04	200.51
<b>Total expenses</b>	<b>524.40</b>	<b>422.31</b>	<b>315.33</b>	<b>946.72</b>	<b>641.60</b>
<b>Profit/(Loss) before Exceptional and Extraordinary Item and Tax</b>	<b>(42.49)</b>	<b>(19.36)</b>	<b>4.23</b>	<b>(61.86)</b>	<b>40.39</b>
Exceptional Item					
<b>Profit/(Loss) before Extraordinary Item and Tax</b>	<b>(42.49)</b>	<b>(19.36)</b>	<b>4.23</b>	<b>(61.86)</b>	<b>40.39</b>
Extraordinary Item					
<b>Profit/(Loss) before Tax</b>	<b>(42.49)</b>	<b>(19.36)</b>	<b>4.23</b>	<b>(61.86)</b>	<b>40.39</b>
Tax Expenses					
- Current Tax			1.08		11.35
- Deferred Tax	3.44	0.19	(0.11)	3.63	(0.74)
<b>Profit/(Loss) after Tax</b>	<b>(45.94)</b>	<b>(19.56)</b>	<b>3.27</b>	<b>(65.49)</b>	<b>29.77</b>
Earnings Per Share (Face Value per Share Rs.10 each)					
-Basic (In Rs)	(0.53)	(0.22)	0.08	(0.75)	0.68
-Diluted (In Rs)	(0.53)	(0.22)	0.08	(0.75)	0.68

See accompanying notes to the financial statements

For and on behalf of the Board of Directors

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

FOR, HAMPS BIO LIMITED

  
DIRECTOR

FOR, HAMPS BIO LIMITED

  
DIRECTOR

HERRIK SHAH  
MANAGING DIRECTOR  
01052316

SHRENIK SHAH  
WHOLE TIME  
00973690



**HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited)**  
(CIN: L24233GJ2007PLCD4969Z)  
(Address: 2900/112, Near Atul Limited, G.I.D.C., Ankleshwar, Dist. Bharuch, Gujarat - 393002)  
**Standalone Cash Flow Statement for the year ended 31 March 2026**

Particulars	Note	Rs. In Lakhs	
		31/03/2026	31/03/2025
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit after tax		(65.49)	29.77
Profit/(loss) from Discontinuing Operation (after tax)		-	-
Depreciation and Amortisation Expense		81.24	37.71
Provision for tax		-	10.61
Deferred Tax		3.63	-
Non cash expenses		(1.09)	(106.36)
Dividend Income		-	-
Interest Income		(3.68)	(4.42)
Finance Costs		24.79	13.95
Operating Profit before working capital changes		<b>39.41</b>	<b>(18.79)</b>
<b>Adjustment for:</b>			
Inventories		(6.28)	(115.18)
Trade Receivables		(1.34)	(20.28)
Loans and Advances		1.20	11.23
Other Current Assets		(37.41)	(52.38)
Trade Payables		(26.68)	32.57
Other Current Liabilities		(2.06)	(0.10)
Provisions		(10.06)	(2.59)
Cash (Used in)/Generated from Operations		<b>(43.23)</b>	<b>(165.48)</b>
Tax paid(Net)		-	10.61
Net Cash (Used in)/Generated from Operating Activities		<b>(43.23)</b>	<b>(176.09)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Property, Plant and Equipment		(321.86)	(371.92)
Purchase of Equity Instruments		(204.00)	-
Movement in other non current assets		235.86	(253.14)
Interest received		3.68	4.42
Net Cash (Used in)/Generated from Investing Activities		<b>(286.32)</b>	<b>(620.63)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from Issue of Share Capital		-	622.20
Proceeds from Long Term Borrowings		226.99	184.94
Repayment of Long Term Borrowings		(53.30)	(11.83)
Proceeds from Short Term Borrowings		173.15	30.28
Repayment of Short Term Borrowings		(3.62)	(11.19)
Other inflows (Outflows) of Cash		5.00	-
Interest Paid		(24.79)	(13.95)
Net Cash (Used in)/Generated from Financing Activities		<b>323.42</b>	<b>800.45</b>
Net Increase/(Decrease) in Cash and Cash Equivalents		(6.12)	3.73
Opening Balance of Cash and Cash Equivalents		9.57	5.84
Exchange difference of Foreign Currency Cash and Cash equivalents		-	-
Closing Balance of Cash and Cash Equivalents	15	<b>3.45</b>	<b>9.57</b>

Note:

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

See accompanying notes to the financial statements

For and on behalf of the Board of Directors

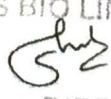
HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited)

FOR, HAMPS BIO LIMITED

  
**HERRIK SHAH**  
**MANAGING DIRECTOR**  
01052316

**DIRECTOR**

FOR, HAMPS BIO LIMITED

  
**SHRENIK SHAH**  
**WHOLE TIME**  
00973690

**DIRECTOR**



**HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited)**  
**NOTES TO STANDALONE FINANCIAL RESULTS**  
**CIN: L24233GJ2007PLC049692**

1. The above Audited financial results of the Company for the half year and year ended 31<sup>st</sup> March, 2026 have been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards ("AS") as prescribed under section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The above Audited financial results of the Company for the half year and year ended 31<sup>st</sup> March, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 29th May, 2026. The Statutory Auditors have expressed an unmodified audit opinion on the financial results.
3. The financial results for the half year ended 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited figures for the half year ended 30th September, 2025, which were subjected to Limited Review by the Statutory Auditors.
4. The Earning Per Share (EPS) has been computed in accordance with Accounting Standard (AS) 20- Earnings Per Share (EPS).
5. Previous period figures have been regrouped/reclassified wherever necessary.
6. During the year, the Company has issued bonus shares in the ratio of 1:1 by capitalization of the reserves, pursuant to approval of shareholders dated 30<sup>th</sup> August, 2025. Accordingly, the Earnings Per Share (EPS) for all the periods presented have been adjusted retrospectively in accordance with Accounting Standard AS 20- Earnings per Share.
7. The Company has not adopted Indian Accounting Standards (Ind AS) and these financial results have been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, applicable to companies listed on SME Exchange.

8. Based on guiding principles given in the Accounting standard on 'Segment Reporting' (AS-17), the business segments of the Company comprise trading of pharmaceutical products and manufacturing of Freeze dried products. The segment wise-details are as follows:

Year ended 31st March, 2026	Pharma Products (Rs. in Lakhs)	Freeze dried Products (Rs. in Lakhs)	Total (Rs. in Lakhs)
Segment Revenue	443.50	408.14	851.65
Segment Assets	179.62	993.33	1172.94
Segment Liabilities	23.78	9.78	33.56

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 manufacturing of freeze dried products and trading of pharmaceutical products. Accordingly, fixed assets are predominantly allocated to the Freeze Dried Products segment, whereas debtors and inventories relating to trading activities are considered under the Pharma Products segment.

9. The Company's inventory comprises Raw Materials, Finished Goods, and Stock-in-Trade. Inventories are valued at the lower of cost or net realizable value, in accordance with applicable accounting standards and the Company's accounting policy. The Management has derived the valuation of inventory based on FIFO method and includes all costs incurred in bringing the inventories to their present location and condition.
10. The Company has utilised proceeds from IPO as per the Object clause of the Prospectus as details below.

Particulars	Total Estimated Cost (Rs. In Lakhs)	Amount Utilized in F.Y. March 2025 (Rs. In Lakhs)	Amount Utilized From April 25 to September 25 (Rs. In Lakhs)	Amount Utilized From October 25 to March 26 (Rs. In Lakhs)
Purchase of Plant & Machinery for FMCG division	359.00	111.00	100.15	147.85
Enhancing the visibility and awareness of our brand	50.00	14.00	15.88	20.12
Issue Expenses	61.33	61.33	-	-
General Corporate Purpose	151.87	151.87	-	-
<b>Total</b>	<b>622.20</b>	<b>338.20</b>	<b>116.03</b>	<b>167.97</b>

(\*The amount utilized for general corporate purpose is not exceeding 25% of the gross proceeds of the issue)

During the year, the Company has fully utilized the IPO proceeds towards the objects stated in the Prospectus. The utilization of IPO proceeds has been reviewed by the Audit Committee in


accordance with applicable SEBI Regulations.

During the year, the Company undertook expansion activities including purchase and installation of Plant & Machinery and construction activities pertaining to the FMCG division. Expenditure incurred towards acquisition of fixed assets and product development, being capital in nature and expected to generate future economic benefits, has been capitalized in accordance with applicable Accounting Standards. Expenditure relating to assets pending completion has been carried under Capital Work-in-Progress as at 31st March, 2026. Operating and routine administrative expenses have been charged to the Statement of Profit and Loss as incurred.


For and on behalf of

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

**CIN: L24233GJ2007PLC049692**

FOR, HAMPS BIO LIMITED  
  
DIRECTOR

**Herrik Shah**  
**Managing Director**  
**DIN: 01052316**  
**Place: Ankleshwar**  
**Date: 29/05/2026**

FOR, HAMPS BIO LIMITED  
  
DIRECTOR

**Shrenik Shah**  
**Whole Time Director**  
**DIN: 00973690**



**MGHVS & ASSOCIATES**  
Chartered Accountants

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802-A, TRIVIDH CHAMBERS, OPP. MAAN DARWAJA FIRE STATION, RING ROAD, SURAT, GUJARAT-395002

**Independent Auditors' Report on Consolidated Half Yearly Financial Results and Year to Date Financial Results of HAMPS BIO LIMITED pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').**

To  
The Board of Directors  
**HAMPS BIO LIMITED**

**Report on the audit of the Consolidated Financial Results**

**Opinion**

We have audited the accompanying Statement of year to date consolidated financial results of **Hamps Bio Limited** (the "Holding Company") and its subsidiary, HSDL Innovative Private Limited (the Holding Company and its subsidiary together referred to as "the Group") for year to date results for the period from 1st April 2025 to 31st March 2026 (the "Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consolidation of the audit reports of the other auditors on separate financial statements of subsidiary, the aforesaid consolidated financial results:

- i. includes results of the following Entities

**Holding Company** : Hamps Bio Limited

**Subsidiary Company** : HSDL Innovative Private Limited

- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net profit and other financial information of the Group for the year ended March 31, 2026.



**MGHVS & ASSOCIATES**  
Chartered Accountants

☎ 8154912316, 9265096979  
📠 7048388605, 9737211161

802-A, TRIVIDH CHAMBERS, OPP. MAAN DARWAJA FIRE STATION, RING ROAD, SURAT, GUJARAT-395002

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit for the Consolidated Financial Results section of our report.

We are independent of the Group, 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 consolidated financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.

### **Management's Responsibilities for the Consolidated Financial Results**



These Consolidated financial results have been prepared based on the annual consolidated financial statements. The Holding Company's Management and the respective Board of Directors of the entities included in the Group are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit/(loss) and other financial information in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Act with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Management and Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 accuracy and completeness of the accounting records relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the Management and the Board of Directors of the entities included in the Group are responsible for assessing the ability of the Group and its entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.



**MGHVS & ASSOCIATES**  
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The respective Board of Directors of the entities included in the Group are responsible for overseeing the financial reporting process of the Group.

### **Auditor's Responsibility for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 results.

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

- Identify and assess the risks of material misstatement of the financial results, 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Holding company has adequate internal financial controls with reference to financial statements 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 in the financial results made by the Board of Directors.
- 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 Group'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.



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- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company 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.

For M G H V S & ASSOCIATES  
Chartered Accountants



CA MUBASSIR GODIL  
(Partner)  
M. No: 164503  
FRN: 140555W  
Place: Surat  
Date: 29/05/2026  
UDIN: 26164503RKFWVR3962


**HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited)**  
(CIN: L24233GJ2007PLC049692)  
(Address: Z900/112, Near Atul Limited, G.I.D.C., Ankleshwar, Dist. Bharuch, Gujarat - 393002)  
**Consolidated Balance Sheet as at 31st March 2026**

Particulars	Rs in Lakhs	
	31-Mar-26	31-Mar-25
<b>I. EQUITY AND LIABILITIES</b>		
(1) Shareholders' funds		
(a) Share Capital	871.20	435.60
(b) Reserves and Surplus	(61.11)	444.45
<b>Total</b>	<b>810.09</b>	<b>880.05</b>
(2) Non-current liabilities		
(a) Long-term Borrowings	409.76	202.67
(b) Other Long-term Liabilities	10.21	9.41
<b>Total</b>	<b>419.97</b>	<b>212.08</b>
(3) Current liabilities		
(a) Short-term Borrowings	278.49	94.06
(b) Trade Payables		
- Due to Micro and Small Enterprises	7.45	0.07
- Due to Others	26.05	60.17
(c) Other Current Liabilities	47.74	20.89
(d) Short-term Provisions	2.00	12.16
<b>Total</b>	<b>361.72</b>	<b>187.35</b>
<b>Total Equity and Liabilities</b>	<b>1,591.79</b>	<b>1,279.48</b>
<b>II. ASSETS</b>		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	796.04	248.18
(ii) Intangible Assets	113.78	-
(iii) Capital Work-in-progress	108.37	327.60
(iv) Intangible Assets under Development	-	10.80
(b) Non-current Investments	7.12	0.12
(c) Deferred Tax Assets (net)	5.25	7.04
(d) Other Non-current Assets	31.53	261.70
<b>Total</b>	<b>1,062.10</b>	<b>855.44</b>
(2) Current assets		
(a) Inventories	258.19	238.00
(b) Trade Receivables	158.52	119.22
(c) Cash and cash equivalents	16.95	9.57
(d) Short-term Loans and Advances	-	1.20
(e) Other Current Assets	96.02	56.06
<b>Total</b>	<b>529.69</b>	<b>424.04</b>
<b>Total Assets</b>	<b>1,591.79</b>	<b>1,279.48</b>

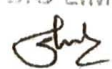
See accompanying notes to the financial statements

For and on behalf of the Board of

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

FOR, HAMPS BIO LIMITED  
  
**DIRECTOR**

HERRIK SHAH  
MANAGING DIRECTOR  
01052316

FOR, HAMPS BIO LIMITED  
  
**DIRECTOR**

SHRENIK SHAH  
WHOLE TIME DIRECTOR  
00973690



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

(CIN: L24233GJ2007PLC049692)

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

**Consolidated Statement of Financial Results for the Half Year ended and Year ended March 31, 2026**

Rs in Lakhs

Particulars	6 Months ended			Year Ended	
	31/03/2026	30/09/2025	31/03/2025	31/03/2026	31/03/2025
	Audited	Unaudited	Audited	Audited	Audited
Revenue from Operations	448.31	399.15	312.86	847.46	666.87
Other Income	29.41	3.80	6.70	33.20	15.17
<b>Total Income</b>	<b>477.72</b>	<b>402.95</b>	<b>319.56</b>	<b>880.67</b>	<b>681.98</b>
Expenses					
Cost of Material Consumed	59.83	32.17	49.39	92.00	85.24
Purchases of Stock In Trade	93.56	133.81	97.00	227.47	201.11
Change in Inventories of work in progress and finished goods	6.60	(9.63)	(60.78)	(3.03)	(86.49)
Employee Benefit Expenses	150.21	106.66	96.72	256.87	189.52
Finance Costs	13.55	11.33	5.94	24.88	13.95
Depreciation and Amortization Expenses	51.49	30.18	18.78	81.68	37.71
Other Expenses	153.00	117.79	108.27	270.79	200.51
<b>Total expenses</b>	<b>528.34</b>	<b>422.31</b>	<b>315.33</b>	<b>950.65</b>	<b>641.60</b>
Profit/(Loss) before Exceptional and Extraordinary Item and Tax	(50.62)	(19.36)	4.23	(69.99)	40.39
Exceptional Item					
Profit/(Loss) before Extraordinary Item and Tax	(50.62)	(19.36)	4.23	(69.99)	40.39
Extraordinary Item					
Profit/(Loss) before Tax	(50.62)	(19.36)	4.23	(69.99)	40.39
Tax Expenses					
- Current Tax	0.40	-	1.08	0.40	11.35
- Deferred Tax	3.29	0.19	(0.11)	3.48	(0.74)
Profit/(Loss) after Tax	(54.31)	(19.56)	3.27	(73.87)	29.77
Earnings Per Share (Face Value per Share Rs.10 each)					
-Basic (In Rs)	(0.62)	(0.22)	0.08	(0.85)	0.68
-Diluted (In Rs)	(0.62)	(0.22)	0.08	(0.85)	0.68

See accompanying notes to the financial statements

For and on behalf of the Board of

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

FOR, HAMPS BIO LIMITED  
  
**DIRECTOR**

HERRIK SHAH  
 MANAGING DIRECTOR

01052316

FOR, HAMPS BIO LIMITED  
  
**DIRECTOR**

SHRENIK SHAH  
 WHOLE TIME  
 DIRECTOR  
 00973690



**HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited)**  
 (CIN: L24233GJ2007PLC049692)  
 (Address: 2900/112, Near Atul Limited, G.J.D.C., Ankleshwar, Dist. Bharuch, Gujarat - 393002)  
**Consolidated Cash Flow Statement for the year ended 31 March 2026**

Rs. in Lakhs

Particulars	Note	31/03/2026	31/03/2025
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit after tax		(73.87)	29.77
Profit/(loss) from Discontinuing Operation (after tax)			
Depreciation and Amortisation Expense		81.68	97.71
Provision for tax		0.40	10.61
Deferred Tax		1.79	
Non cash expense		(1.09)	(106.36)
Dividend Income			
Interest Income		(8.68)	(4.42)
Finance Costs		24.88	13.95
Operating Profit before working capital changes		30.11	(18.75)
<b>Adjustment for:</b>			
Inventories		(20.20)	(115.18)
Trade Receivables		(39.30)	(20.28)
Loans and Advances		1.20	11.23
Other Current Assets		(39.96)	(52.38)
Trade Payables		(26.75)	32.57
Other Current Liabilities		26.85	(0.10)
Long term Liabilities			
Provisions		(9.36)	(2.59)
Cash (Used in)/Generated from Operations		(77.41)	(165.48)
Tax paid(Net)		0.40	10.61
Net Cash (Used in)/Generated from Operating Activities		152.36	(176.83)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Property, Plant and Equipment		(519.28)	(371.92)
Movement in other non current assets		223.16	(253.14)
Interest received		9.68	4.42
Net Cash (Used In)/Generated from Investing Activities		(286.44)	(620.63)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from Issue of Share Capital			622.20
Proceeds from Long Term Borrowings		260.39	184.94
Repayment of Long Term Borrowings		(53.30)	(11.83)
Proceeds from Short Term Borrowings		188.06	30.28
Repayment of Short Term Borrowings		(3.62)	(11.19)
Other Inflows (outflows) of cash		5.00	
Interest Paid		(24.88)	(13.95)
Net Cash (Used in)/Generated from Financing Activities		371.65	800.45
Net Increase/(Decrease) in Cash and Cash Equivalents		7.39	3.73
Opening Balance of Cash and Cash Equivalents		9.57	5.84
Exchange difference of Foreign Currency Cash and Cash equivalents		-	-
Closing Balance of Cash and Cash Equivalents	15	16.95	9.57

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".

As per our report of even date

For and on behalf of the Board of

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

FOR, HAMPS BIO LIMITED

FOR, HAMPS BIO LIMITED

HERRIK SHAH  
MANAGING DIRECTOR

DIRECTOR

01052316

SHRENIK SHAH  
WHOLE TIME  
DIRECTOR  
00973690

DIRECTOR



**HAMPS BIO LIMITED (Formerly Known as Hamps Bio Private Limited)**  
**NOTES TO CONSOLIDATED FINANCIAL RESULTS**  
**CIN: L24233GJ2007PLC049692**

1. The above Audited Consolidated Financial Results of the Group for the half year and year ended 31<sup>st</sup> March, 2026 have been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards ("AS") as prescribed under section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
2. The above Audited Consolidated Financial Results of the Group for the half year and year ended 31<sup>st</sup> March, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 29th May, 2026. The statutory auditors have expressed an unmodified audit opinion on the financial results.
3. The financial results for the half year ended on March 31, 2026, are the balancing figures between the audited figures in respect of the full Financial Year ended March 31, 2026, and the published unaudited figures of the half year ended 30<sup>th</sup> September, 2025, which were subjected to Limited Review by the Statutory Auditors.
4. The Earning Per Share (EPS) has been computed in accordance with Accounting Standard on Earning Per Share (EPS) AS-20.
5. Previous period figures have been regrouped/reclassified wherever necessary.
6. During the year, the Company has issued bonus shares in the ratio of 1:1 by capitalization of the reserves, pursuant to approval of shareholders dated 30<sup>th</sup> August, 2025. Accordingly, the Earnings Per Share (EPS) for all the periods presented have been adjusted retrospectively in accordance with Accounting Standard (AS) 20- Earnings per Share.
7. During the year, the Company acquired 100% stake in M/s. HSDL Innovative Private Limited on 25<sup>th</sup> March, 2026, thereby making it a wholly owned subsidiary of the Company. Accordingly, the consolidated financial results for the half year ended 31<sup>st</sup> March, 2026 include the financial results of the subsidiary from the date of acquisition. Since this is the first year of consolidation, the comparative figures for previous corresponding periods/year represent standalone figures of the parent company, as there were no subsidiaries during the previous corresponding periods/year.
8. The Group has not adopted the Indian Accounting Standards (Ind AS) and these financial results have been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, applicable to companies listed on SME Exchange.

9. Based on guiding principles given in the Accounting standard on 'Segment Reporting' (AS-17), the business segment of the Group comprises trading of pharmaceutical products and manufacturing of Freeze dried products. The segment-wise details are as follows:

Year ended 31st March, 2026	Pharmaceutical Products (Rs. in Lakhs)	Freeze dried Products (Rs. in Lakhs)	Total (Rs. in Lakhs)
Segment Revenue	443.50	403.96	847.46
Segment Assets	179.62	1143.21	1322.83
Segment Liabilities	23.78	10.60	34.38

Note:

\*Accordingly, fixed assets are predominantly allocated to the Freeze Dried Products segment, whereas debtors and inventories relating to trading activities are considered under the Pharma Products segment.

\*\* The above segment information comprises figures of the Holding Company and its wholly owned subsidiary consolidated in accordance with applicable Accounting Standards.


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.

10. During the year, the Group undertook expansion activities including purchase and installation of Plant & Machinery and construction activities pertaining to the FMCG division. Expenditure incurred towards acquisition of fixed assets and product development, being capital in nature and expected to generate future economic benefits, has been capitalized in accordance with applicable Accounting Standards. Expenditure relating to assets pending completion has been carried under Capital Work-in-Progress as at 31st March, 2026. Operating and routine administrative expenses have been charged to the Statement of Profit and Loss as incurred.


For and on behalf of

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

**CIN: L24233GJ2007PLC049692**

FOR, HAMPS BIO LIMITED  
  
DIRECTOR

**Herrik Shah**  
**Managing Director**  
**DIN: 01052316**  
**Place: Ankleshwar**  
**Date: 29/05/2026**

FOR, HAMPS BIO LIMITED  
  
DIRECTOR

**Shrenik Shah**  
**Whole Time Director**  
**DIN: 00973690**

# Hamps Bio Ltd.

(Previously Known as Hamps Bio Pvt. Ltd.)

Date: May 29, 2026

To,  
The Manager  
BSE Limited  
1<sup>st</sup> Floor, New Trading Ring,  
Phiroze Jeejeebhoy Towers, Dalal Street, Fort,  
Mumbai 400001 (Maharashtra)

**Scrip Code: 544312**

**Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

Dear Sir/ Madam,

The Board of Directors of the company, at their meeting held on **Friday, May 29, 2026** has considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the Half year and Financial year ended on March 31, 2026 and further, pursuant to the Regulation 33(3)(d) of the Listing Regulations, we hereby declare and confirm that M/S MGHVS & ASSOCIATES, Chartered Accountants, Statutory Auditor of the Company, have issued an Audit Report with unmodified opinion on the Audited Standalone and Consolidated Financial Results of the Company for the Half year and Financial year ended on March 31, 2026.

You are kindly requested to take the above on your record and update the same.

**Yours faithfully,  
For Hamps Bio Limited**

**HERRIK MOUNTBATON SHAH  
Managing Director & Chairman  
DIN: 01052316**

**CIN No. : L24233GJ2007PLC049692**

**Factory : Unit - 1 : 2900/112, G.I.D.C. Industrial Estate, Nr. Atul Ltd., Ankleshwar - 393002**

**Unit - 2 : Plot No. C1-B-106, Nr- Mama Bhanja Factory, Bhatpore G.I.D.C., Surat, Gujarat, India 394510**

**E-mail : hamps.bio@gmail.com, Web : www.hampsbio.com, Mo.No. : 8000001113, 8000006663**