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 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

<u>**Holding Company**</u> : Hamps Bio Limited

<u>**Subsidiary Company**</u> : 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.

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 Regulation33 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.

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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

MGHVS & ASSOCIATES
Chartered Accountants
M. No. 164503

CA MUBASSIR GODIL
(Partner)
M. No: 164503
FRN: 140555W
Place: Surat
Date: 29/05/2026
UDIN: 26164503RKFVWR3962

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 Balance Sheet as at 31st March 2026

Particulars	31-Mar-26	31-Mar-25
		Rs In Lakhs
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	871.20	435.60
(b) Reserves and Surplus	(61.11)	444.45
Total	810.09	880.05
(2) Non-current liabilities		
(a) Long-term Borrowings	409.76	202.67
(b) Other Long-term Liabilities	10.21	9.41
Total	419.97	212.08
(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
Total	361.72	187.35
Total Equity and Liabilities	1,591.79	1,279.48
II. ASSETS		
(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
Total	1,062.10	855.44
(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
Total	529.69	424.04
	-	-
Total Assets	1,591.79	1,279.48

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

Chartered Accountants

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	15.11
Total Income	477.72	402.95	319.56	880.67	681.98
Expenses					
Cost of Material Consumed	59.83	32.17	49.39	92.00	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	6.60	(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
Total expenses	528.34	422.31	315.33	950.65	641.60
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

FOR, HAMPS BIO LIMITED
DIRECTOR

HERRIK SHAH
MANAGING DIRECTOR
01052316

SHRENIK SHAH
WHOLE TIME DIRECTOR
00973690

& ASSOCIATES
Chartered Accountants
M. No. [illegible]

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 Cash Flow Statement for the year ended 31 March 2026

Rs. In Lakhs

Particulars	Note	31/03/2026	31/03/2025
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit after tax		(73.87)	29.77
Profit/(loss) from Discontinuing Operation (after tax)			
Depreciation and Amortisation Expense		81.68	37.71
Provision for tax		0.40	10.61
Deferred Tax		1.79	-
Non cash expense		(1.09)	(106.36)
Dividend Income			-
Interest Income		(3.68)	(4.42)
Finance Costs		24.88	13.95
Operating Profit before working capital changes		30.11	(18.75)
Adustment for:			
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)
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		(513.28)	(371.92)
Movement in other non current assets		223.16	(253.14)
Interest received		3.68	4.42
Net Cash (Used in)/Generated from Investing Activities		(286.44)	(620.63)
CASH FLOW FROM FINANCING ACTIVITIES			
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

DIRECTOR

HERRIK SHAH
MANAGING DIRECTOR
01052316

FOR, HAMPS BIO LIMITED

DIRECTOR

SHRENIK SHAH
WHOLE TIME DIRECTOR
00973690

Associates
Chartered Accountants
M. No. 164503

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 31st 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 31st 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 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 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 30th 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 25th March, 2026, thereby making it a wholly owned subsidiary of the Company. Accordingly, the consolidated financial results for the half year ended 31st 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