

Hamps Bio Ltd.

(Previously Known as Hamps Bio Pvt. Ltd.)

Date: August 17, 2026

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

Scrip Code: 544312

Sub.: Submission of Annual Report of the Company for the Financial Year 2025-26.

Dear Sir/Madam,

Pursuant to Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Annual Report of the Company for the Financial Year 2025-26, which is being sent through electronic mode to the Members.

The Annual Report containing the Notice of 19th Annual General Meeting is also uploaded on the Company's website <https://hampsbio.com>

Kindly take the same on record.

Thanking you,
Yours faithfully,

For HAMPS BIO LIMITED

RAVI
BAHETI

Digitally signed
by RAVI BAHETI
Date: 2026.08.17
19:42:36 +05'30'

RAVI BAHETI

Company Secretary and Compliance Officer

Membership No.: A49472

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

Growing to Serve...

Hamps Bio Ltd.

Empowering Health with Innovation & Sustainability

2025-26 19TH 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 Herrik Mountbaton 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. Shivali Rajpurohit	(DIN 11203115)	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.I.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,
Mahakall Caves Road,
Andheri(East), Mumbai - 400072

Contact No. 022-62638303

Company Overview

Hamps Bio Limited – At a Glance

Hamps Bio Limited, incorporated in 2007 in Gujarat, India,

Diversified company with two core business verticals — **Pharmaceutical Formulations** and **Freeze-Dried Ingredients**. The Company has built its business on the philosophy of “**Growing to Serve...**”, with a focus on quality, innovation, customer relationships and sustainable growth.

The Pharma Division operates through a portfolio of pharmaceutical and healthcare products supported by an established marketing and distribution network across multiple states in India. The Company has developed a portfolio covering several therapeutic categories and continues to focus on ethical marketing and expanding its market presence.

The **Freeze-Dried Ingredients Division** is a key growth vertical of the Company, offering freeze-dried **fruits, vegetables, herbs, flowers, powders and other value-added ingredients** for B2B, B2C, domestic and export markets. The Company serves customers across food, beverage, nutraceutical, confectionery and other applications, while developing its own consumer-facing brand **Fzyezy**.

With manufacturing capabilities at **Ankleshwar** and **Bhatpore, Surat**, the Company is strengthening its production base and investing in technology, quality and sustainable manufacturing. The Company also aims to evolve from a manufacturing-led business into a stronger brand-led organisation, leveraging its capabilities to build consumer brands such as **Fzyezy** and **Oxynxt**.

“From Manufacturing Excellence to Trusted Brands.”

Our Vision

“To transform natural goodness into trusted products and global brands through innovation, quality and sustainable growth.”

Our Mission

- **Deliver Quality:** Provide safe, reliable and high-quality pharmaceutical, nutraceutical and freeze-dried products that meet evolving customer needs.
- **Innovate Continuously:** Invest in technology, product development and new solutions across our business verticals.
- **Build Trusted Brands:** Develop strong consumer brands in freeze drying such as **Fzyezy** and **Oxynxt**, connecting our manufacturing capabilities directly with consumers.
- **Expand Globally:** Strengthen our presence in domestic and international markets through quality products and long-term customer partnerships.
- **Grow Sustainably:** Promote responsible manufacturing, renewable energy, efficient resource utilisation and environmentally conscious practices.
- **Create Value:** Build a resilient business that delivers sustainable growth and long-term value for all stakeholders.

Vision & Mission

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. Shivali Rajpurohit 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

"From Strong Foundations to Brands of Tomorrow"

Dear Shareholders,

It gives me immense pleasure to present the Annual Report of **Hamps Bio Limited for FY 25–26**.

As I look back at the year, I see a Company that has continued to build its foundations for the future. We have strengthened our manufacturing ecosystem, expanded our capabilities at **Ankleshwar and Bhatpore, Surat**, invested in advanced freeze-drying technology, embraced renewable energy, and strengthened our quality and international market readiness.

The integration of **HSDL Innovative Private Limited as a wholly-owned subsidiary** is another important milestone. It gives us an opportunity to bring together complementary capabilities and create greater synergies across products, manufacturing and markets.

But while we are proud of what we have built, **I believe our most exciting chapter is still ahead of us.**

Our Next Big Step – Building Brands

Hamps Bio has spent years developing manufacturing expertise and understanding the science and technology behind freeze-drying, wellness and value-added food products.

Our strategic focus for the coming years is to build **strong, differentiated and trusted retail brands**. We want to move beyond being only a manufacturer and establish Hamps Bio as a company that creates products that consumers recognise, trust and choose repeatedly.

Our vision is to combine **India's natural and agricultural strengths with modern technology, convenience, nutrition and thoughtful branding**. Through our emerging consumer brands, we aim to create products that are relevant to today's lifestyle while remaining rooted in quality and authenticity.

Building a consumer brand is a journey that requires patience, investment and, above all, an understanding of the consumer. We are prepared to take that journey step by step—with the right products, the right distribution, the right technology and the right people.

Looking Ahead

Our priorities are clear: **strengthen our manufacturing platform, expand our export presence, develop innovative products, build our retail brands and create a stronger connection with consumers.**

I would like to sincerely thank our shareholders for their continued confidence, our employees for their dedication, and our customers, suppliers and business partners for their trust and support.

The foundation has been built. **Now it is time to build the brands, create the connections and shape the next chapter of Hamps Bio.**

Warm Regards,

Herrik Shah
Managing Director
Hamps Bio Limited

Chief Financial Officer's Message

Ms. Mitali Shah

Chief Financial Officer, Hamps Bio Limited

"Disciplined Growth, Sustainable Value"

Dear Shareholders,

It is my pleasure to share the Annual Report of **Hamps Bio Limited for FY 2025–26**.

This year has been focused on **strengthening our financial and operational foundation** while preparing the Company for its next phase of growth. Investments in manufacturing infrastructure, technology and renewable energy have been made with a clear objective of improving efficiency and creating sustainable future value.

Our approach remains centered on **disciplined capital allocation, prudent cost management, efficient working-capital utilization and strengthening financial controls**. As the business expands, maintaining financial discipline will remain equally important to achieving growth.

The integration of **HSDL Innovative Private Limited as a wholly-owned subsidiary** further strengthens our business platform and provides opportunities for operational synergies and additional revenue generation.

Looking ahead, our focus will be on supporting the Company's transition from a primarily manufacturing-led business towards **higher-value products and strong consumer brands**. We will pursue this growth responsibly, with emphasis on profitability, cash generation and efficient utilization of capital.

I remain confident that with disciplined financial management, stronger operations and a clear growth strategy, Hamps Bio is well positioned to create **sustainable long-term value for all stakeholders**.

I sincerely thank our shareholders, Board, employees, customers and business partners for their continued trust and support.

Warm Regards,

Mitali Shah

Chief Financial Officer
Hamps Bio Limited

KEY HIGHLIGHTS & FINANCIAL PERFORMANCE

FY 2025–26

Building Capacity. Expanding Markets. Creating Brands.

FY 2025–26 was a year of **strategic expansion and consolidation** for Hamps Bio Limited. The Company strengthened its manufacturing infrastructure, expanded its export platform, invested in technology and renewable energy, and further strengthened its Group structure through the acquisition of HSDL Innovative Private Limited as a wholly-owned subsidiary.

FINANCIAL PERFORMANCE

Particulars	FY 2023–24	FY 2024–25	FY 2025–26
Revenue from Operations (₹ Cr.)	6.48	6.67	8.52
Net Profit (₹ Cr.)	0.50	0.30	(65.49)
EPS (₹)	1.76	0.68	1.50

Revenue Growth

₹6.67 Cr. → ₹8.52 Cr.

The Company continued its growth trajectory, with revenue from operations increasing during FY 2025–26.

Export Business

₹1.01 Cr.

Exports remained an important growth focus, with continued efforts towards expanding international markets and developing long-term global customer relationships.

KEY BUSINESS HIGHLIGHTS

01 | Stronger Manufacturing Platform

The Company's manufacturing ecosystem is now supported by facilities at **Ankleshwar and Bhatpore, Surat**, providing a stronger platform for future production growth and customer requirements.

02 | Bhatpore, Surat – Full-Fledged Operations

The Surat manufacturing facility has progressed into **full-fledged production**, significantly strengthening the Company's overall manufacturing capabilities.

03 | Technology Investment

A new **freeze-drying machine with approximately 450 kg/day processing capacity** has been added at the Surat facility. This additional capacity is expected to support incremental production and revenue growth in the coming financial year.

04 | Renewable Energy

The Company's **350 kVA ground-mounted solar power plant at Ankleshwar** strengthens its commitment towards renewable energy, energy efficiency and sustainable manufacturing.

05 | International Quality Recognition

The **Ankleshwar facility achieved Kosher certification**, strengthening the Company's ability to cater to international customers and markets requiring recognized certification standards.

06 | HSDL Innovative – Wholly-Owned Subsidiary

HSDL Innovative Private Limited is now a wholly-owned subsidiary of Hamps Bio Limited.

The integration strengthens the Group's presence in the **freeze-dried, value-added food and consumer product segment** and creates opportunities for:

- Additional revenue contribution
- Operational synergies
- Product development
- Wider distribution
- Consumer-brand development
- Long-term business expansion

OUR NEXT PHASE OF GROWTH

From Manufacturing Excellence to Brand Creation

The next phase of Hamps Bio's journey will focus on moving beyond manufacturing and building a stronger **consumer-facing business platform**.

The Company intends to leverage its manufacturing capabilities, product knowledge and Group synergies to develop and scale its own brands, with a particular focus on FZYEZY & OXYNXT

MANUFACTURING → INNOVATION → BRANDS → CONSUMERS

This transition represents an important strategic milestone in the Company's journey and is expected to create new avenues for revenue growth, brand value and long-term shareholder value.

****STRONGER TODAY.**

BRANDS FOR TOMORROW.

**NOTICE OF
19TH ANNUAL GENERAL MEETING**

NOTICE IS HEREBY GIVEN THAT THE 19TH ANNUAL GENERAL MEETING OF THE MEMBERS OF M/S HAMPS BIO LIMITED WILL BE HELD ON WEDNESDAY 09TH SEPTEMBER 2026, 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 consider and adopt the Audited Standalone and Consolidated Financial Statements of the Company for the Financial Year ended 31st March 2026, together with the reports of the Board of Directors and Auditors thereon.
2. To appoint director in place of Mrs. PALLAVI HERRIK SHAH (DIN: 10418931), who retires by rotation and being eligible offers herself for re-appointment, in this regard, to consider and if thought fit, to pass the resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of section 152 and any other applicable provisions and the Rules framed thereunder, if any, of the Companies Act, 2013 (including any statutory modification(s) or reenactment thereof for the time being in force), Mrs. PALLAVI HERRIK SHAH (DIN: 10418931), who retires by rotation, and being eligible, seeks re-appointment, be and is hereby re-appointed as a Director, liable to retire by rotation.”

SPECIAL BUSINESS

3. **TO APPROVE SHIFTING OF REGISTERED OFFICE FROM ONE CITY TO ANOTHER WITHIN THE SAME STATE OF GUJARAT AND UNDER THE JURISDICTION OF THE SAME REGISTRAR OF COMPANIES, AHMEDABAD**

To consider and, if thought fit, to pass the following resolution as a Special Resolution:

“RESOLVED THAT pursuant to the provisions of Section 12 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Incorporation) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), and subject to the approval of the Registrar of Companies and any other statutory authorities as may be necessary, the consent of the members be and is hereby accorded to shift the Registered Office of the Company from its present location at 2900/112, G.I.D.C. Near Atul Limited, Bharuch, Ankleshwar, Gujarat, India, 393002 to Plot No C1 -B -106, Nr - Mama Bhanja Factory Bhatpore GIDC, Bhatpore, Surat, Choryasi, Gujarat, India, 394510,” which is outside the local limits of the city but within the same state and within the jurisdiction of the same Registrar of Companies.

RESOLVED FURTHER THAT Mr. Herrik Mountbaton Shah, Managing Director of the company, be and is hereby authorized to sign and file the necessary forms with the Registrar of Companies and to do all such acts, deeds, matters, and things as may be deemed necessary,

desirable, proper, or expedient for the purpose of giving effect to this resolution and for matters connected therewith or incidental thereto."

By the order of the Board of Directors

For HAMPS BIO LIMITED

**Sd/-
RAVI BAHETI**

Company Secretary and Compliance Officer

Membership No.: A49472

Date: 12.08.2026

Place: ANKLESHWAR

NOTES:

1. The Explanatory Statement pursuant to Section 102 of the Act setting out material facts concerning the business under Item No. 03 to 08 of the Notice is annexed hereto. The relevant details, pursuant to Regulations 26(4) and 36(3) of the SEBI Listing Regulations and Secretarial Standards on General Meetings (SS-2) issued by the Institute of Company Secretaries of India, in respect of Directors seeking appointment/reappointment at this AGM are also annexed.
2. A member entitled to attend and vote at the meeting is entitled to appoint proxy or proxies to attend and, to vote instead of himself and such proxy need not be a member of the company. A person can act as proxy on behalf of members not exceeding 50 (Fifty) and holding in the aggregate not more than 10% of the total share capital of the company carrying voting rights. A member holding more than 10% 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 a proxy for any other shareholder.
3. Proxies in order to be effective must be deposited at the Registered Office of the Company not less than 48 hours before the time of the meeting.
4. Corporate Members intending to send their authorized representative(s) to attend the Annual General Meeting are requested to forward a certified copy of Board Resolution authorizing their representative to attend and vote at the Annual General Meeting either to the Company in advance or submit the same at the venue of the General Meeting.
5. For the convenience of Members and for proper conduct of the meeting, venue of the meeting will be regulated by attendance slip, which is enclosed with the Annual Report. Members are requested to sign at the place provided on the attendance slip and hand it over at the entrance of the venue.
6. Members desiring any information relating to the accounts are requested to write to the Company at an early date so as to enable the management to keep the information ready.

7. In compliance with the MCA Circulars and SEBI Circular, Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/Depositories. Members may note that the Notice and Annual Report 2025-26 will also be available on the Company's website at hamps.bio@gmail.com, websites of the Stock Exchanges, i.e., BSE Limited at www.bseindia.com.
8. For receiving all communication (including Annual Report) from the Company electronically, Members are requested to register / update their email addresses with the relevant Depository Participant or Registrar & Transfer Agent i.e. Bigshare Services Pvt Ltd, Office No S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri (East) Mumbai - 400093.
9. Copies of the Annual Report will not be distributed at the Annual General Meeting. Members are therefore, requested to bring their copies of the Annual Report to the Meeting.
10. All the work related to share registry in terms of both physical and electronic are being conducted by Company's Registrar & Transfer Agent i.e. Bigshare Services Pvt Ltd, Office No S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri (East) Mumbai - 400093. The Shareholders are requested to send their communication to the aforesaid address.
11. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their Demat accounts.
12. This notice along with Annual Report for 2025-2026 is being sent to all members of the Company whose name appears in the Register of Members/ list of beneficiaries received from the depositories as on Friday, August 14, 2026.
13. The person whose name is recorded in the Register of Members or in the register of beneficial owners maintained by the depositories as on closing of Friday, September 03, 2026 i.e. cut-off date only shall be entitled to e-voting/remote e-voting and vote at the meeting.
14. The e-voting/remote e-voting period commences on Sunday September 06, 2026 at 09:00 A.M. IST and ends on Tuesday, September 08, 2026 at 05:00 P.M. IST.
15. Members may pursuant to section 72 of the Companies Act, 2013 read with Rule 19 of the Companies (Share Capital and Debentures) Rules, 2014 file nomination in prescribed form SH-13 with the respective depository participant.
16. Route map showing directions to reach to the venue of the meeting is given at the end of this Notice.

17. Mrs. Richa Manoj Goyal, Practicing Company Secretary, (COP No.: 4700) Proprietor of M/s. Richa Goyal & Associates appointed as the Scrutinizer to scrutinize the voting during the AGM and remote e-voting process in a fair and transparent manner.

18. THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING ARE AS UNDER:

- I. The voting period begins on Sunday September 06, 2026 at 09:00 A.M. IST and ends on Tuesday, September 08, 2026 at 05:00 P.M. IST. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Friday, September 03, 2026 may cast their vote electronically. The e-voting module shall be disabled by Bigshare for voting thereafter.
- II. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- III. Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

- IV. In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.
1. Pursuant to above said SEBI Circular, Login method for e-Voting **for Individual shareholders holding securities in Demat mode** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi/Easiest is https://web.cdslindia.com/myeasitoken/home/login or visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then use your existing my easi username & password. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of BIGSHARE the e-Voting service provider and you will be re-directed to i-Vote website for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. BIGSHARE, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link https://evoting.cdslindia.com/Evoting/EvotingLogin The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress, and also able to directly access the system of all e-Voting Service Providers. Click on BIGSHARE and you will be re-directed to i-Vote website for casting your vote during the remote e-voting period.
Individual Shareholders holding securities in demat mode with NSDL	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service

	provider name BIGSHARE and you will be re-directed to i-Vote website for casting your vote during the remote e-Voting period. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS” “Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name BIGSHARE and you will be redirected to i-Vote website for casting your vote during the remote e-Voting period. 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page with all e-Voting Service Providers. Click on BIGSHARE and you will be re-directed to i-vote (E-voting website) for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free No. 1800 22 55 33.
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022- 48867000.

2. **Login method for e-Voting for shareholder other than individual shareholders holding shares in Demat mode & physical mode is given below:**

- You are requested to launch the URL on internet browser: <https://ivote.bigshareonline.com>
- Click on “**LOGIN**” button under the ‘**INVESTOR LOGIN**’ section to Login on E-Voting Platform.
- Please enter you ‘**USER ID**’ (User id description is given below) and ‘**PASSWORD**’ which is shared separately on you register email id.
 - Shareholders holding shares in **CDSL demat account** should enter **16 Digit Beneficiary ID** as user id.
 - Shareholders holding shares in **NSDL demat account** should enter **8 Character DP ID followed by 8 Digit Client ID** as user id.
 - Shareholders holding shares in **physical form** should enter **Event No + Folio Number** registered with the Company as user id.

Note: If you have not received any user id or password please email from your registered email id or contact i-vote helpdesk team. (Email id and contact number are mentioned in helpdesk section).

- Click on **I AM NOT A ROBOT (CAPTCHA)** option and login.

NOTE: If Shareholders are holding shares in demat form and have registered on to e-Voting system of <https://ivote.bigshareonline.com> and/or voted on an earlier event of any company then they can use their existing user id and password to login.

- If you have forgotten the password: Click on ‘**LOGIN**’ under ‘**INVESTOR LOGIN**’ tab and then Click on ‘**Forgot your password?**’
- Enter “**User ID**” and “**Registered email ID**” Click on **I AM NOT A ROBOT (CAPTCHA)** option and click on ‘**Reset**’.
(In case a shareholder is having valid email address, Password will be sent to his / her registered e-mail address).

Voting method for shareholders on i-Vote E-voting portal:

- After successful login, **Bigshare E-voting system** page will appear.
- Click on “**VIEW EVENT DETAILS (CURRENT)**” under ‘**EVENTS**’ option on investor portal.
- Select event for which you are desire to vote under the dropdown option.
- Click on “**VOTE NOW**” option which is appearing on the right hand side top corner of the page.
- Cast your vote by selecting an appropriate option “**IN FAVOUR**”, “**NOT IN FAVOUR**” or “**ABSTAIN**” and click on “**SUBMIT VOTE**”. A confirmation box will be displayed. Click “**OK**” to confirm, else “**CANCEL**” to modify. Once you confirm, you will not be allowed to modify your vote.
- Once you confirm the vote you will receive confirmation message on display screen and also you will receive an email on your registered email id. During the voting period, members can login any number of times till they have voted on the resolution(s). Once vote on a resolution is casted, it cannot be changed subsequently.
- Shareholder can “**CHANGE PASSWORD**” or “**VIEW/UPDATE PROFILE**” under “**PROFILE**” option on investor portal.

3. Custodian registration process for i-Vote E-Voting Website:

- You are requested to launch the URL on internet browser: <https://ivote.bigshareonline.com>
 - Click on “**REGISTER**” under “**CUSTODIAN LOGIN**”, to register yourself on Bigshare i-Vote e-Voting Platform.
 - Enter all required details and submit.
 - After Successful registration, message will be displayed with “**User id and password will be sent via email on your registered email id**”.
- NOTE:** If Custodian have registered on to e-Voting system of <https://ivote.bigshareonline.com> and/or voted on an earlier event of any company then they can use their existing user id and password to login.
- If you have forgotten the password: Click on ‘**LOGIN**’ under ‘**CUSTODIAN LOGIN**’ tab and further Click on ‘**Forgot your password?**’
 - Enter “**User ID**” and “**Registered email ID**” Click on **I AM NOT A ROBOT (CAPTCHA)** option and click on ‘**RESET**’.
- (In case a custodian is having valid email address, Password will be sent to his / her registered e-mail address).*

Voting method for Custodian on i-Vote E-voting portal:

- After successful login, **Bigshare E-voting system** page will appear.

Investor Mapping:

- First you need to map the investor with your user ID under “**DOCUMENTS**” option on custodian portal.

- Click on “**DOCUMENT TYPE**” dropdown option and select document type power of attorney (POA).
 - Click on upload document “**CHOOSE FILE**” and upload power of attorney (POA) or board resolution for respective investor and click on “**UPLOAD**”.
- Note:** The power of attorney (POA) or board resolution has to be named as the “**InvestorID.pdf**” (Mention Demat account number as Investor ID.)
- Your investor is now mapped and you can check the file status on display.

Investor vote File Upload:

- To cast your vote select “**VOTE FILE UPLOAD**” option from left hand side menu on custodian portal.
- Select the Event under dropdown option.
- Download sample voting file and enter relevant details as required and upload the same file under upload document option by clicking on “**UPLOAD**”. Confirmation message will be displayed on the screen and also you can check the file status on display (Once vote on a resolution is casted, it cannot be changed subsequently).
- Custodian can “**CHANGE PASSWORD**” or “**VIEW/UPDATE PROFILE**” under “**PROFILE**” option on custodian portal.

Helpdesk for queries regarding e-voting:

Login type	Helpdesk details
Shareholders other than individual shareholders holding shares in Demat mode & Physical mode.	In case shareholders/ investor have any queries regarding E-voting, you may refer the Frequently Asked Questions (‘FAQs’) and i-Vote e-Voting module available at https://ivote.bigshareonline.com , under download section or you can email us to ivote@bigshareonline.com or call us at: 022-62638338

ANNEXURE TO THE NOTICE

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

Item No. 04:

The Board of Directors of the Company at its meeting held on Wednesday August 12, 2026 has proposed to shift the Registered Office of the Company from its present location at “2900/112, G.I.D.C. Near Atul Limited, Bharuch, Ankelshwar, Gujarat, India, 393002 to Plot No C1 -B -106, Nr - Mama Bhanja Factory Bhatpore GIDC, Bhatpore, Surat, Choryasi, Gujarat, India, 394510, which is situated outside the local limits of city but within the State of Gujarat and under the jurisdiction of the same Registrar of Companies, Ahmedabad. The proposed shift is being undertaken to carry on the business of the company more economically and efficiently and with better operational convenience.

As per the provisions of Section 12 of the Companies Act, 2013 read with Rule 27 of the Companies (Incorporation) Rules, 2014, shifting of the registered office outside the local limits of any city, town or village but within the same State and within the jurisdiction of the same Registrar of Companies requires approval of the members of the Company by way of a Special Resolution.

None of the other Directors / Key Managerial Personnel of the Company or their relatives is / are, in any way, concerned or interested, financially or otherwise, in the proposed Resolution set out in Item No. 4, except to the extent of their respective shareholding, if any

The Board recommends the resolution forming part of Item No. 4 of the accompanying Notice to the shareholders for approval as a Special Resolution.

By the order of the Board of Directors

For HAMPS BIO LIMITED

Sd/-

RAVI BAHETI

Company Secretary and Compliance Officer

Membership No.: A49472

Date: 12.08.2026

Place: ANKLESHWAR

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	PALLAVI HERRIK SHAH
Designation	Director
Date of birth	24/05/1979
Date of first appointment	15/06/2024
Nationality	Indian
Qualification	Bachelor of Pharmacy (Pune University-2002)
Brief resume	Dynamic and results-oriented professional with strong expertise in administrative operations, team leadership, and client coordination. Skilled in streamlining documentation, managing daily support functions, and ensuring smooth execution of clerical activities. Experienced in Pharma and Food Product Development, along with strengths in branding, design, and B2B client relations. Recognized for effective people management, practical problem-solving, and a technically proficient approach to handling business operations and achieving organizational goals.
Expertise in specific Functional areas	Administrative Management: Oversee all administrative, support, and clerical operations within the organization. Manage document control and records, coordinate teams, and supervise day-to-day

	support activities. Ensure efficient execution of clerical tasks, interdepartmental coordination, and smooth administrative workflows. Support pharmaceutical and food product development activities through effective coordination, documentation, and operational assistance
Skills and capabilities required for the role and the manner in which the proposed person meets such requirements	Pharma & FMCG Team Analysing
Disclosure of relationships between directors inter-se	Mr. Herrik Mountbaton Shah (Chairman and Managing Director) and Mr. Shrenikkumar Mountkumar Shah (Director) are related to Mrs. Pallavi Herrik Shah.
Directorship held in other listed companies	NIL
Membership/chairmanship of committees of other listed companies	NIL
Number of shares held in the company	294714
Shareholding of non - executive Directors	NIL

ATTENDANCE SLIP
Annual General Meeting on 9th September, 2026 at 12:00 Noon

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 9th September, 2026 at 12:00 Noon 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			
	E-mail ID		Signature:	

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 9th September, 2026 at 12:00 Noon 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 Audited Standalone and Consolidated Financial Statements of the Company for the Financial Year ended 31st March 2026, together with the reports of the Board of Directors and Auditors thereon. and, in this regard, to consider and if thought fit, to pass the resolution as an Ordinary Resolution.		
2.	To appoint director in place of Mrs. Pallavi Herrik Shah (DIN:10418931), 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.		
3.	To approve shifting of registered office from one city to another within the same state of Gujarat and under the jurisdiction of the same registrar of companies, Ahmedabad in this regard, to consider and if thought fit, to pass the resolution as a Special Resolution.		

Signed this 9th day of September, 2026

Signature of Shareholder Signature of

Proxy Holder(s)

Affix Revenue
stamp here

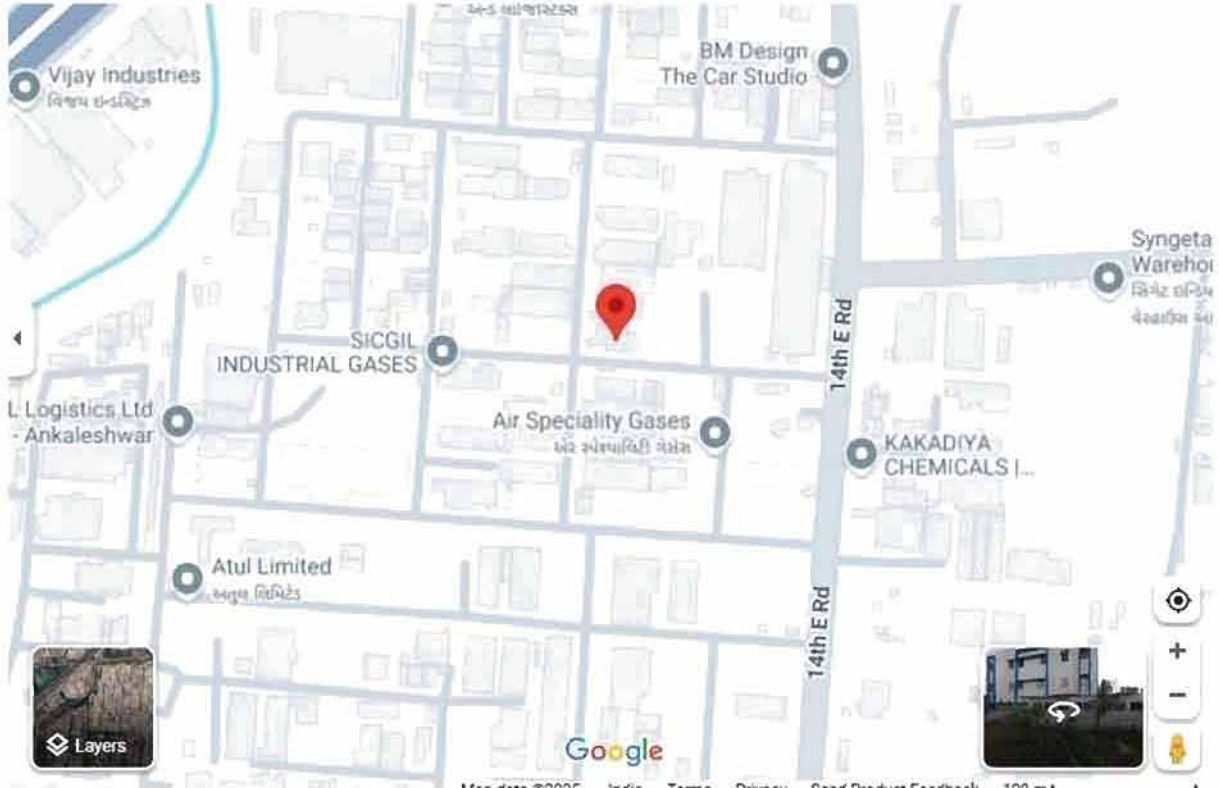
Notes:

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 hereby present the 19th Annual Report of your company together with the Audited Standalone and Consolidated Financial Statements for the Financial Year ended 31st March, 2026.

FINANCIAL RESULTS:

	(Amount in Lakhs)	(Amount in Lakhs)	(Amount in Lakhs)	(Amount in Lakhs)
Particulars	Year ended 31 st March, 2026	Year ended 31 st March, 2025	Year ended 31 st March, 2026	Year ended 31 st March, 2025
(a) Turnover (including Other Income)	884.86	681.99	447.72	681.99
(b) Net Profit/Loss (before depreciation and tax)	19.38	78.09	0.87	78.09
Less: Depreciation	81.24	37.71	51.49	37.71
(c) Net Profit/(Loss) before tax	(61.86)	40.38	(50.62)	40.38
Less: Provision for Tax				

Current Tax:	-----	11.35	0.40	11.35
Deferred Tax:	3.63	(0.74)	3.29	(0.74)
(d) Net Profit/(Loss) after tax	(65.49)	29.77	(54.31)	29.77

STATE OF COMPANY'S AFFAIRS:

During the financial year ended March 31, 2026, Hamps Bio Limited continued to maintain its strategic growth momentum with a focus on capacity expansion, infrastructure development, sustainability, and strengthening of its core business verticals. The Company witnessed continued growth in its operations and production capabilities, while taking significant steps towards creating a robust platform for sustainable long-term growth and enhanced market opportunities.

During the year under review, the Company commissioned and operationalized a **350 kVA ground-mounted solar power plant at its Ankleshwar facility**, marking an important step towards the Company's commitment to renewable energy, energy efficiency, and reduction of its carbon footprint. The Company also strengthened its manufacturing infrastructure through the expansion and development of its **Bhatpore, Surat manufacturing facility**, which has now commenced full-fledged production operations. The additional production infrastructure at Surat, together with the existing capacity at Ankleshwar, has enhanced the Company's overall manufacturing capabilities and positioned it to cater to increasing domestic and export demand.

Further, during the year, **HSDL Innovative Private Limited became a wholly-owned subsidiary of Hamps Bio Limited**. The integration of HSDL Innovative Private Limited into the Group has strengthened the Company's presence in the freeze-drying and value-added food products segment and is expected to provide additional revenue contribution, operational synergies, and opportunities for business expansion. The subsidiary's operations complement the Company's existing capabilities and are expected to contribute meaningfully towards the Group's sustainable growth in the coming years.

With the enhanced manufacturing infrastructure, increased production capabilities, renewable energy initiatives, and consolidation of the subsidiary business, the Company remains well

positioned to pursue further growth in both domestic and international markets. The Company expects continued improvement in capacity utilization, export opportunities, revenue generation, and overall operational efficiency during the ensuing financial year, subject to prevailing market conditions.

The Management remains committed to strengthening the Company's business fundamentals, expanding its product portfolio and market reach, improving operational efficiencies, and creating sustainable long-term value for all stakeholders.

Standalone Performance

During the Financial Year under review, the Company has earned standalone total revenue of Rs. 851.65/- Lakhs as compared to the previous Financial Year Rs. 666.88/- Lakhs.

- During the Financial Year under review, the Standalone Net loss amounted to Rs. (65.49)/- Lakhs as compared to the previous year Net Profit of Rs. 29.77/- Lakhs.

Consolidated Performance

During the Financial Year under review, the Company has earned Consolidated total revenue of Rs.448.31/- Lakhs.

- During the Financial Year under review, the Consolidated Net loss amounted to Rs. 54.31/- Lakhs.

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 2025-2026.

WEB LINK OF ANNUAL RETURN, IF ANY:

The Annual Return for the financial year 2025-26, 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 31.03.2026 is Rs. 10,00,00,000 (Rupees Ten Crore Only) divided into 1,00,00,000 (One Crore) equity shares of Rs. 10 each and the paid-up share capital of the Company as on 31.03.2026 is Rs. 8,71,20,000 divided into 87,12,000 Equity shares of Rs.10/- each.

Authorized Share Capital

During the year under review, the members of the Company at their Annual General Meeting held on August 30, 2025 approved increase in Authorized Share Capital from Rs. 5,00,00,000/- (Rupees Five Crore) divided into 50,00,000 (Fifty Lakhs) Equity Shares of Rs. 10/- (Rupees Ten) each to Rs. 10,00,00,000/- (Rupees Ten Crore Only) divided into 1,00,00,000 (One Crore) Equity Shares of Rs. 10/- (Rupees Ten) each.

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 43,56,000 equity shares having face value of `10/- each as bonus equity shares, in the ratio of One (1) equity share having face value of `10/- each for every One (1) existing equity share having face value of `10/- each in the meeting of September 10, 2025. The issue of Bonus Shares has been approved by the shareholders of the Company in the Annual General Meeting dated August 30, 2025.

Pursuant to the provisions of Regulation 32 of the Listing Regulations, the Company had utilized the net proceeds of IPO as on March 31, 2026, 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	359.00	Not Applicable	359.00	Not Applicable	Utilisation upto March, 2026
2.Enhancing the visibility and awareness of our brand;	Not Applicable	50.00	Not Applicable	50.00	Not Applicable	Utilisation upto March, 2026
3. Issue Expenses	Not Applicable	61.33		61.33		Utilisation upto March, 2026
4. General corporate purposes	Not Applicable	151.87	Not Applicable	151.87	Not Applicable	Utilisation upto March, 2026

LISTING FEES:

The Company has paid Listing Fees for the Financial Year 2025-26 to the Stock Exchange, where its Equity Shares are listed.

DIRECTORS & KEY MANAGERIAL PERSONNEL:

(A) Appointment/ Cessation:

During the year under review, Ms. Radhika Arun Kanodiya (DIN: 07862908), resigned from the position of Non-Executive Independent Director with effect from 23.06.2025.

During the year under review, Mrs. Shivali Rajpurohit was appointed as an additional director as on 25.08.2025 and regularised as Non-Executive Independent Director on approval of members at the Extraordinary General Meeting duly held on 24.11.2025.

(B) Retire by Rotation and Re – Appointment:

Mrs. Pallavi Herrik Shah, Director will retire by rotation at ensuing Annual General Meeting and being eligible, she 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 31.03.2026

1. HERRIK MOUNTBATON SHAH	Managing Director
2. SHRENIKKUMAR MOUNTKUMAR SHAH	Whole-Time Director
3. PALLAVI HERRIK SHAH	Director
4. MITALI SHRENIKKUMAR SHAH	CFO
5. SHIVALI RAJPUROHIT	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:

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) 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 2025-26, the Board of Directors of the Company duly meet ten times

S No.	Date of Meeting	Board Strength	No. of Directors Present
1	28.05.2025	5	4
2	29.07.2025	4	4
3	21.08.2025	4	4
4	25.08.2025	4	4
5	10.09.2025	5	5
6	31.10.2025	5	5
7	14.11.2025	5	5
8	24.12.2025	5	5
9	28.12.2025	5	5
10	14.02.2026	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	CHAIRPERSON	5	5

	(NON-EXECUTIVE INDEPENDENT DIRECTOR)			
2	SHIVALI RAJPUROHIT (NON-EXECUTIVE INDEPENDENT DIRECTOR)	MEMBER	3	3
3	PALLAVI HERRIK SHAH (NON-EXECUTIVE DIRECTOR)	MEMBER	5	5

The Audit Committee reconstituted its composition vide the board resolution dated 25/08/2025.

During the year, 5 meetings of the Audit Committee were held during the financial year 2025-26 on following dates:

28.05.2025, 29.07.2025, 06.11.2025, 27.12.2025 and 14.02.2026.

Requisite quorum was present during the meetings.

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	SHIVALI RAJPUROHIT	CHAIRPERSON	0	0

	(NON-EXECUTIVE INDEPENDENT DIRECTOR)			
2	JINAY DIPAKKUMAR PALRECHA (NON-EXECUTIVE INDEPENDENT DIRECTOR)	MEMBER	2	2
3	PALLAVI HERRIK SHAH (NON-EXECUTIVE DIRECTOR)	MEMBER	2	2

The Nomination and Remuneration Committee reconstituted its composition vide the board resolution dated 25/08/2025.

During the year, 2 meetings of the Nomination and Remuneration Committee were held during the financial year 2025-26 on following dates:

29.07.2025 and 25.08.2025.

Requisite quorum was present during the meetings.

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	CHAIRPERSON	1	1

	(NON-EXECUTIVE DIRECTOR)			
2	JINAY DIPAKKUMAR PALRECHA (NON-EXECUTIVE INDEPENDENT DIRECTOR)	MEMBER	1	1
3	SHIVALI RAJPUROHIT (NON-EXECUTIVE INDEPENDENT DIRECTOR)	MEMBER	1	1

The Stakeholders Relationship Committee constituted its composition vide the board resolution dated 25/08/2025.

During the year, 1 meeting of the Nomination and Remuneration Committee were held during the financial year 2025-26 on following dates:

26.12.2025.

Requisite quorum was present during the meetings.

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 years from FY 2025-26 to FY 2029-30 in the annual general meeting held on August 30, 2025. 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 2025-26, 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 29th May, 2026.

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,2026. 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,2026.

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 2025-26, the Company has made the investment in securities of other body corporate i.e. the Company has acquired 100 % equity share capital of HSDL Innovative Private Limited to make it Wholly Owned Subsidiary.

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 31.03.2026.

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. Company has setup an Internal Complaints Committee (ICC) for redressal of Complaints.

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.

The details of Complaint received by the company during the year 2025-26 are as under:

- The number of sexual harassment complaints received during the year - NIL
- The number of such complaints disposed of during the year-NA
- The number of cases pending for a period exceeding ninety days- NA

COMPLIANCE WITH MATERNITY BENEFIT ACT, 1961

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

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

During the year under review, the company has one wholly owned subsidiary namely HSDL Innovative Private Limited. The Company does not have any Joint venture and Associate Companies. The Report on the performance and financial position of wholly owned subsidiary in Form AOC-1 pursuant to first proviso to sub-section (3) of Section 129 of the Act and Rule 5 of Companies (Accounts) Rules, 2014 is annexed to this Report as "Annexure VI".

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 2025-26.

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 2025-26.

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: 12/08/2026

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, 2026
[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, 2026**, 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, 2026 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;
 - 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.

In Certain cases, the shorter notice was given for meetings and the consent of all directors were taken for the same.

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 further report that during the audit period; the Company has passed ordinary resolution for:

1. The company has Increased the Authorised share capital of the company 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 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."

2. During the period under review the Company has Capitalized a sum of INR 4,35,60,000 out of Reserve and securities premium account of the Company for the purpose of Bonus issue of the shares in the Ratio of 1:1 i.e. issue of one new share of the face value of INR 10 each for every one existing share of INR 10 each held by Shareholder.
3. HSDL Innovative Private limited has become the Wholly Owned Subsidiary of the company w.e.f. 25th March 2026.

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

Place: Surat, Gujarat
Date: 10.08.2026

Sd/-
CS Richa Manoj Goyal
Practising Company Secretary
FCS:8265, C P No.: 4700
UDIN NO.: F008265H001065948

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.
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: 10.08.2026**

**Sd/-
CS Richa Manoj Goyal
Practising Company Secretary
FCS:8265, C P No.: 4700
UDIN NO.: F008265H001065948**

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, 2026 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 Mountbatten Shah	Shrenikumar Mountbatten Shah	Mitali Shrenikumar Shah	Pallavi Herrik Shah
THE NATURE, MATERIAL TERMS AND PARTICULARS OF CONTRACT OR ARRANGEMENT	Purchase/Sale of Goods /Job work	Sales of Goods/Rent received	Sales of Goods/Raw materials	Sales of Goods/Raw materials	Director's Remuneration/ Loan	Director's Remuneration/ Loan	Director's Remuneration/ Rent /Loan	Loan
DURATION OF THE CONTRACTS /ARRANGEMENTS / TRANSACTIONS	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing

SALIENT TERMS OF THE CONTRACTS OR ARRANGEMENTS OR TRANSACTIONS INCLUDING THE VALUE, IF ANY	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	Transaction entered between the parties at arm length basis
DATE OF THE BOARD APPROVAL	28.05.2025	28.05.2025	28.05.2025	28.05.2025	28.05.2025	28.05.2025	28.05.2025	28.05.2025
AMOUNT PAID AS ADVANCES, IF ANY:	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

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

**Date: 12/08/2026
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	450000/114462=3.93
2	SHRENIK MOUNTKUMAR SHAH	WHOLE TIME DIRECTOR	360000/114462=3.15

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 SECRETORY	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: 51
- 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%

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

Date: 12/08/2026

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

The Company continues to remain committed to the conservation of energy and adoption of sustainable and energy-efficient operational practices across its manufacturing facilities. During the financial year under review, the Company installed and commissioned a **350 kVA ground-mounted solar power plant at its Ankleshwar manufacturing facility**. The initiative is aimed at increasing the utilisation of renewable energy, reducing dependence on conventional sources of electricity and supporting the Company's long-term sustainability objectives.

In addition to the solar power initiative, the Company has undertaken various measures to improve energy efficiency, including the use of energy-efficient LED lighting, optimisation of production cycles and regular monitoring and maintenance of electrical and production equipment. The Company continues to evaluate opportunities for further improvement in energy efficiency and reduction in energy consumption across its manufacturing operations. These initiatives form part of the Company's ongoing efforts towards responsible resource utilisation, operational efficiency and reduction of its environmental footprint.

B. TECHNOLOGY ABSORPTION

The Company continues to adopt and utilise appropriate technologies in its manufacturing operations with the objective of improving production efficiency, product quality, process consistency and resource utilisation.

During the year under review, the Company strengthened its technological capabilities in the **freeze-drying segment** across its manufacturing facilities at Ankleshwar and Bhatpore, Surat. The adoption and utilisation of freeze-drying technology enables the Company to manufacture value-added products while preserving the desired characteristics and quality of the products.

The Company has also implemented process control and monitoring systems in its manufacturing operations to improve process consistency, operational control and production efficiency. The Company regularly undertakes technical training and skill development initiatives for its personnel to facilitate effective utilisation of equipment and technologies deployed at its manufacturing facilities.

The Company continues to assess and adopt suitable technological improvements in its manufacturing processes with a view to enhancing operational efficiency, reducing process wastage and maintaining consistent product quality.

C. RESEARCH AND DEVELOPMENT

The Company continues to undertake product and process development activities in line with market requirements and the evolving needs of its customers. The Company focuses on

developing and improving value-added products, manufacturing processes and product quality through continuous process evaluation and technical improvements.

D. FOREIGN EXCHANGE EARNINGS AND OUTGO

The Company continues to focus on expanding its presence in international markets and increasing its export business. The enhanced manufacturing capabilities and infrastructure are expected to support the Company's efforts towards increasing exports in the coming years. Details of foreign exchange earnings and outgo during the financial year are disclosed in the relevant notes forming part of the financial statements.

(B) Foreign exchange earnings and Outgo:

Earnings	Rs. 100.93 Lakhs
Outgo	00.00

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

**Date: 12/08/2026
Place: Ankleshwar**

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

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

ANNEXURE-V

MANAGEMENT DISCUSSION & ANALYSIS REPORT

Your Directors take pleasure in presenting the Management Discussion and Analysis Report of Hamps Bio Limited for the financial year ended March 31, 2026.

1. STRUCTURE OF THE INDUSTRY, DEVELOPMENTS AND SWOT ANALYSIS

Company Overview and Structural Framework

Hamps Bio Limited has evolved into a diversified business enterprise with operations spanning pharmaceutical marketing and the manufacturing of freeze-dried food and nutraceutical ingredients. Since entering the freeze-dried food and nutraceutical ingredients segment, the Company has progressively strengthened its manufacturing capabilities, product portfolio and market presence, with a particular focus on quality, innovation, sustainability and export-oriented growth.

During the financial year under review, the Company continued to strengthen its manufacturing infrastructure and operational capabilities. The Company's manufacturing operations are primarily supported by its facilities at Ankleshwar and Bhatpore, Surat, enabling it to cater to increasing requirements from domestic and international markets.

The Company continued to focus on manufacturing high-quality freeze-dried fruits, vegetables, herbs, nutraceutical ingredients and ready-to-eat products. The expansion of manufacturing infrastructure during the year has strengthened the Company's ability to undertake larger production volumes and respond to evolving customer requirements.

Corporate Structure

Hamps Bio Limited was originally incorporated as Hamps Bio Private Limited on January 2, 2007 and subsequently transitioned into a public limited company. The Company was listed on the SME Platform of BSE Limited on December 20, 2024.

During the financial year under review, HSDL Innovative Private Limited became a wholly-owned subsidiary of Hamps Bio Limited. The addition of the subsidiary strengthens the Company's presence in the freeze-dried and value-added food segment and provides opportunities for greater operational integration, revenue contribution and business expansion.

The Company intends to leverage the combined capabilities and infrastructure of the Group to create operational synergies, strengthen its market presence and support sustainable long-term growth.

Operational Structure

1. Head Office – Surat, Gujarat

The Company's corporate office at Surat oversees strategic planning, finance, investor relations, export documentation, legal and compliance activities, business development and overall corporate administration.

2. Manufacturing Facilities

a. Ankleshwar Plant

The Ankleshwar facility continues to be one of the Company's principal manufacturing units for freeze-dried products. During the year under review, the facility achieved production of approximately 18 tons per month against an installed capacity of approximately 22 tons per month, reflecting strong utilisation of the available manufacturing infrastructure.

The Ankleshwar facility also achieved Kosher certification during the year, strengthening the Company's ability to cater to customers and markets where such certification is required.

The facility is supported by the Company's 350 kVA ground-mounted solar power plant, which forms an important part of the Company's sustainability and renewable energy initiatives.

b. Surat Plant – Bhatpore

The Bhatpore, Surat manufacturing facility has progressed into full-fledged production operations during the year under review. The facility has significantly strengthened the Company's overall manufacturing capacity and provides additional infrastructure to support the Company's growing customer base.

The Surat facility achieved production of approximately 18 tons per month against an installed capacity of approximately 22 tons per month during the year under review.

The Company has also added a new freeze-drying machine with a daily processing capacity of approximately 450 kg at its Surat facility. The additional equipment is expected to increase production capabilities and contribute to incremental revenue generation and business growth in the ensuing financial year.

3. Business Divisions

a. Freeze-Drying Division

The Freeze-Drying Division remains a key growth vertical of the Company. The division is engaged in the manufacturing and supply of freeze-dried fruits, vegetables, herbs, nutraceutical ingredients and ready-to-eat products for domestic as well as international markets.

With manufacturing operations at Ankleshwar and Bhatpore, Surat, the Company has strengthened its production base and is better positioned to meet increasing customer requirements.

The Company's focus continues to be on product quality, process efficiency, development of value-added products, export market expansion and adoption of sustainable manufacturing practices.

b. Pharma Marketing Division

The Pharma Marketing Division continues to focus on ethical marketing and distribution of pharmaceutical and nutraceutical products through its established marketing and distribution network.

The division contributes towards diversification of the Company's revenue base and continues to provide a complementary business vertical alongside the Company's growing freeze-drying operations.

c. HSDL Innovative Private Limited

HSDL Innovative Private Limited, now a wholly-owned subsidiary of Hamps Bio Limited, operates in the value-added food and freeze-dried products segment.

The integration of the subsidiary within the Group provides opportunities for additional revenue contribution, better utilisation of manufacturing and distribution capabilities, product development and operational synergies. The Company expects the subsidiary to contribute further towards the Group's sustainable growth as its operations and market presence continue to expand.

INDUSTRY OVERVIEW & RECENT DEVELOPMENTS

The global food and nutraceutical industry continues to witness increasing demand for products that offer convenience, extended shelf life, nutritional value and natural characteristics. Freeze-dried products have applications across food ingredients, nutraceuticals, ready-to-eat products and other value-added food categories.

The increasing preference for clean-label, natural and convenient food products continues to create opportunities for manufacturers possessing appropriate technology, quality systems and scalable production capabilities.

The Company believes that the freeze-drying industry offers opportunities for growth through increased B2B ingredient supply, development of customised products, expansion of finished products and greater penetration into international markets.

During the year under review, the Company focused on strengthening its manufacturing infrastructure and production capabilities while continuing to develop its export market presence.

Key Developments During the Year

- Strengthening of manufacturing capabilities at the Ankleshwar and Bhatpore, Surat facilities.
- Full-fledged production operations at the Bhatpore, Surat facility.
- Production achievement of approximately 18 tons per month at both the Ankleshwar and Bhatpore facilities against installed capacity of approximately 22 tons per month.
- Commissioning and utilisation of a 350 kVA ground-mounted solar power plant at the Ankleshwar facility.
- Addition of a new freeze-drying machine with approximately 450 kg per day processing capacity at the Surat facility.
- Obtaining Kosher certification for the Ankleshwar manufacturing facility.
- HSDL Innovative Private Limited becoming a wholly-owned subsidiary of Hamps Bio Limited.
- Continued focus on export-oriented B2B business and development of international markets.
- Strengthening of the Company's ability to manufacture value-added freeze-dried ingredients and finished products.

FINANCIAL AND OPERATIONAL PERFORMANCE

During the financial year ended March 31, 2026, the Company recorded revenue from operations of ₹8.84 crore.

The Company's export business contributed approximately ₹1.01 crore during the year under review. The Company continues to focus on strengthening its international customer base and expanding its presence in overseas markets.

The Company's manufacturing operations demonstrated strong capacity utilisation during the year. Both the Ankleshwar and Bhatpore, Surat facilities achieved production of approximately 18 tons per month against installed capacity of approximately 22 tons per month, reflecting effective utilisation of the available manufacturing infrastructure.

The addition of the new freeze-drying machine at the Surat facility is expected to provide additional production capability and support incremental revenue generation in the ensuing financial year.

EXPORTS AND INTERNATIONAL BUSINESS

Exports continue to remain an important area of focus for the Company. During FY 2025-26, the Company recorded export turnover of approximately ₹1.01 crore.

The Company continues to explore new international markets and strengthen relationships with overseas customers for the supply of freeze-dried ingredients and value-added products.

The expanded manufacturing infrastructure, additional freeze-drying capacity and certifications such as Kosher are expected to support the Company's efforts to access a broader range of international customers and markets.

While global trade conditions, tariffs, foreign exchange movements and regulatory requirements may influence export business from time to time, the Company remains focused on building a diversified and sustainable export-oriented business over the long term.

OUTLOOK

The Company remains positive about the long-term prospects of the freeze-drying, nutraceutical and value-added food industry.

The full-fledged operations of the Bhatpore, Surat facility, higher utilisation of existing manufacturing infrastructure, addition of new freeze-drying capacity and integration of HSDL Innovative Private Limited provide the Company with a stronger platform for future growth.

The Company intends to focus on:

- Increasing utilisation of its manufacturing infrastructure.
- Expanding its domestic and international customer base.
- Increasing export opportunities and developing new overseas markets.
- Developing customised and value-added freeze-dried products.
- Improving operational efficiencies and production yields.
- Leveraging the capabilities and infrastructure of its wholly-owned subsidiary.

- Strengthening quality and certification systems to meet international customer requirements.
- Increase brand presence in retail, distribution, franchise market & e-commerce platform.
- Continuing its focus on sustainable manufacturing and renewable energy.

The Company believes that these initiatives will support sustainable growth in revenue and profitability while strengthening its position in the freeze-dried food and nutraceutical ingredients sector.

SWOT ANALYSIS

Strengths	Weaknesses
Experienced management and established industry knowledge	Freeze-drying remains a capital-intensive manufacturing process
Multi-location manufacturing infrastructure at Ankleshwar and Surat	Dependence on seasonal availability of certain raw materials
Strong production capabilities and high capacity utilisation	Relatively developing domestic retail penetration
Export-oriented business model	Niche and specialised market
350 kVA renewable energy infrastructure at Ankleshwar	Exposure to fluctuations in raw material costs
Kosher-certified Ankleshwar manufacturing facility	
Wholly-owned subsidiary providing additional business and operational synergies	
Opportunities	Threats
Increasing international demand for freeze-dried and health-oriented food products	Volatility in raw material prices
Expansion of B2B ingredient exports	Foreign exchange fluctuations
Increasing demand for nutraceutical and wellness products	Increasing competition from domestic and international players
Customised ingredient development and contract manufacturing opportunities	Changes in international trade policies and tariffs

Opportunities	Threats
Expansion into value-added and finished consumer products	Regulatory requirements in international markets
Greater utilisation of the new Surat manufacturing capacity	Global economic and trade uncertainties

RISKS AND CONCERNS

The Company's operations are subject to various business and industry-related risks, including fluctuations in raw material prices and availability, seasonality of agricultural produce, changes in customer demand, foreign exchange fluctuations, competition, regulatory requirements and changes in international trade policies.

The Company's export-oriented operations may also be affected by changes in tariffs, duties, logistics costs and regulatory requirements in overseas markets.

The Company continues to monitor these risks through appropriate operational, financial and compliance mechanisms and endeavours to take suitable measures to mitigate their potential impact.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has established internal control systems and procedures commensurate with the size, nature and complexity of its operations.

The internal control framework is designed to safeguard the Company's assets, ensure proper authorisation and recording of transactions, maintain accounting accuracy, improve operational efficiency and support compliance with applicable laws and regulations.

The Company periodically reviews its internal control mechanisms and undertakes appropriate measures to strengthen controls wherever required.

HUMAN RESOURCES AND INDUSTRIAL RELATIONS

The Company recognises its employees as an important contributor to its growth and operational performance. With the expansion of manufacturing operations at Surat and continued operations at Ankleshwar, the Company continues to focus on strengthening its technical, production, quality, sales and administrative teams.

The Company also undertakes training and skill development initiatives to enhance employee capabilities and facilitate effective utilisation of manufacturing equipment and technology.

Industrial relations during the year remained satisfactory.

COMPLIANCE AND GOVERNANCE MECHANISM

Hamps Bio Limited continues to operate within a framework of applicable statutory, regulatory and corporate governance requirements.

The Company has established policies, procedures and internal controls to support ethical business practices, regulatory compliance, financial discipline and protection of stakeholder interests.

The Board of Directors and its Committees continue to oversee the Company's governance framework and monitor key operational, financial and compliance matters.

The Company remains committed to maintaining transparency, accountability and responsible corporate governance practices.

CAUTIONARY STATEMENT

Statements in this Management Discussion and Analysis Report describing the Company's objectives, projections, expectations and estimates may constitute forward-looking statements within the meaning of applicable laws and regulations. Actual results may differ materially from those expressed or implied due to various factors including changes in economic conditions, market demand, raw material availability and prices, competition, foreign exchange fluctuations, regulatory changes, tariffs, international trade conditions and other factors beyond the Company's control.

The Company does not undertake any obligation to publicly update or revise any forward-looking statements based on subsequent developments, information or events.

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

**Date: 12/08/2026
Place: Ankleshwar**

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

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

Annexure- VI

Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies
(Accounts) Rules, 2014)

**Statement containing salient features of the financial statement of subsidiaries/associate
companies/joint ventures**

Part “A”: Subsidiaries

Amounts in Rs.(Lakhs)

S.N.	Particulars	Details
1	Name of the subsidiary	M/s. HSDL Innovative Private Limited
2	The date since when subsidiary was acquired	25.03.2026
3	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	25.03.2026 to 31.03.2026
4	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	NA
5	Share capital	100.00
6	Reserves & surplus	1.76
7	Total assets	180.49
8	Total Liabilities	78.73
9	Investments	7.01
10	Turnover	244.60
11	Profit before taxation	0.61
12	Provision for taxation	0.24
13	Profit after taxation	0.37
14	Proposed Dividend	00.00
15	% of shareholding	100%

Part “B”: Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures:

The Company does not have Associate Companies and joint venture company.

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

Date: 12/08/2026

Place: Ankleshwar

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

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



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Independent Auditor's Report

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

Report on the Audit of the Standalone Financial Statements

We have audited the accompanying Standalone Financial Statements of **M/s. Hamps Bio Limited (Formerly Known As Hamps Bio Private Limited)** ('the Company') which comprise the balance Sheet as at **31st March, 2026**, the statement of profit and loss, including statement of cash flows for the year ended on that day and notes to the standalone financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone 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, 2026**, its profit and cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone 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 Standalone 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 (ICAI) together with the ethical requirements that are relevant to our audit of the standalone 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.



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We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone 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 standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to communicate in our report.

Information other than the standalone financial statements and auditors' report thereon

The Company's Board of Directors is responsible for the preparation of 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 standalone financial statements and our auditor's report thereon.

Our opinion on the standalone 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 standalone 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 Standalone 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 standalone financial statements that give a true and fair view of the state of affairs (financial position), profit or loss



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(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 Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the standalone 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 Standalone Financial Statements.

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

- Identify and assess the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error, design and perform audit procedures responsive



to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the 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 Standalone 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 Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone 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 Standalone 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 Standalone 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.

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 to the extent applicable.
- 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 purposes of our audit;
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c) 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 Standalone Financial Statements.
 - d) In our opinion, the aforesaid Standalone 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, 2026 taken on record by the Board of Directors, none of the directors are disqualified



as on March 31, 2026, 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) 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:
 - i. the Company does not have any pending litigations which may impact its financial position in its Standalone Financial Statements;
 - ii. the Company does not have any long-term contracts including derivative contracts;
 - iii. There were no amounts which were required to be transferred to the Investors Education and Protection Fund by the Company.
 - iv.
 - a. 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;
 - b. 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



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- 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.
- 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, 2026 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 MGHVS AND ASSOCIATES
Chartered Accountants
FRN: 0140555W

CA MUBASSIR GODIL
(Partner)
M. No. : 164503
Place: Ankleshwar
UDIN: 26164503TOBTJP9587
Date: 29/05/2026



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, 2026 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:

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

(B) The Company has maintained proper records showing full particulars of 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) The Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.
- (e) As explained to us, 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.
- ii (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, 2026. 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. Accordingly, this clause of the order is not applicable.
- (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 made investments in its wholly-owned subsidiary during the year, but has not 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. In respect of such investments:
- (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. The details of investments made in the wholly owned subsidiary are as under:
- Aggregate amount during the year: Rs. 204 Lakhs**
Balance outstanding during the year: Rs. 204 Lakhs
- (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 in the nature of loans or stood guarantee or provided security to parties other than subsidiaries, joint ventures and associates.
- (b) According to the information and explanations given to us and based on the audit procedures performed, the investments made during the year are, prima facie, not prejudicial to the interest of Company. Further, since the Company has not provided any guarantees or securities, or granted any loans or advances in the nature of loans during the year, reporting under this clause with respect to the terms and conditions thereof does not arise.
- (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,



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(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 interested and which is not in compliance with section 185 of the Companies Act, 2013.

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.

v) 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 by it). Accordingly, clause 3(vi) of the Order is not applicable.

(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 2026 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 Standalone 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 Standalone 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).



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(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.



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- (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 Standalone Financial Statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the Standalone 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 MGHVS AND ASSOCIATES
Chartered Accountants
FRN: 0140555W

CA MUBASSIR GODIL
(Partner)
M. No. : 164503
Place: Ankleshwar
UDIN: 26164503TOBTJP9587
Date: 29/05/2026



M G H V S & ASSOCIATES
Chartered Accountants

 **8154912316, 9265096979**
 **7048388605, 9737211161**

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

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, 2026.

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, 2026 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 Standalone 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 Standalone 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 Standalone 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 Standalone Financial Statements.



M G H V S & ASSOCIATES
Chartered Accountants

 **8154912316, 9265096979**
 **7048388605, 9737211161**

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

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 2026**, 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 MGHVS AND ASSOCIATES
Chartered Accountants
FRN: 0140555W

CA MUBASSIR GODIL
(Partner)
M. No. : 164503
Place: Ankleshwar
UDIN: 26164503TOBTJP9587
Date: 29/05/2026

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)

Standalone Balance sheet as at 31-March-2026

(Rs in lacs)

Particulars	Note	31-March-2026	31-March-2025
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	1	871.20	435.60
(b) Reserves and Surplus	2	(52.73)	444.45
Total		818.47	880.05
(2) Non-current liabilities			
(a) Long-term Borrowings	3	376.36	202.67
(b) Other Long-term Liabilities	4	10.21	9.41
Total		386.57	212.08
(3) Current liabilities			
(a) Short-term Borrowings	5	263.58	94.06
(b) Trade Payables	6		
- Due to Micro and Small Enterprises		7.45	0.07
- Due to Others		26.12	60.17
(c) Other Current Liabilities	7	18.86	20.89
(d) Short-term Provisions	8	1.30	12.16
Total		317.31	187.35
Total Equity and Liabilities		1,522.35	1,279.48
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	698.92	247.44
(ii) Intangible Assets		19.91	0.73
(iii) Capital Work-in-progress		108.37	327.60
(iv) Intangible Assets under Development		-	10.80
(b) Non-current Investments	10	204.11	0.11
(c) Deferred Tax Assets (net)	11	3.41	7.04
(d) Other Non-current Assets	12	25.84	255.16
Total		1,060.56	848.88
(2) Current assets			
(a) Inventories	13	244.28	238.00
(b) Trade Receivables	14	120.56	119.22
(c) Cash and cash equivalents	15	3.45	9.57
(d) Short-term Loans and Advances	16	-	1.20
(e) Other Current Assets	17	93.50	62.61
Total		461.79	430.60
Total Assets		1,522.35	1,279.48

See accompanying notes to the financial statements

As per our report of even date

For MGHVS & 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: 26164503TOBTJP9587

HERRIK SHAH
MANAGING DIRECTOR
01052316

SHRENIK SHAH
WHOLE TIME DIRECTOR
00973690

KOMAL JAIN
COMPANY SECRETARY

Place: ANKLESHWAR
Date: 29-May-2026

MITALI SHRENIKKUMAR SHAH
CHIEF FINANCIAL OFFICER

Place: ANKLESHWAR
Date: 29-May-2026

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)

Standalone Statement of Profit and loss for the year ended 31-March-2026

(Rs in lacs)

Particulars	Note	31-March-2026	31-March-2025
Revenue from Operations	18	851.65	666.88
Other Income	19	33.21	15.11
Total Income		884.86	681.99
Expenses			
Cost of Material Consumed	20	92.18	85.24
Purchases of Stock in Trade	21	227.47	201.11
Change in Inventories of work in progress and finished goods	22	(2.96)	(86.43)
Employee Benefit Expenses	23	225.96	189.52
Finance Costs	24	24.79	13.95
Depreciation and Amortization Expenses	25	81.24	37.71
Other Expenses	26	298.04	200.51
Total expenses		946.72	641.61
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		(61.86)	40.38
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		(61.86)	40.38
Extraordinary Item		-	-
Profit/(Loss) before Tax		(61.86)	40.38
Tax Expenses	27		
- Current Tax		-	11.35
- Deferred Tax		3.63	(0.74)
Profit/(Loss) after Tax		(65.49)	29.77
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)		(0.75)	0.68
-Diluted (In Rs)		(0.75)	0.68

See accompanying notes to the financial statements

As per our report of even date

For MGHVS & 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: 26164503TOBTJP9587

HERRIK SHAH

MANAGING DIRECTOR

01052316

SHRENIK SHAH

WHOLE TIME DIRECTOR

00973690

KOMAL JAIN

COMPANY SECRETARY

Place: ANKLESHWAR

Date: 29-May-2026

Place: ANKLESHWAR

Date: 29-May-2026

MITALI SHRENIKKUMAR SHAH

CHIEF FINANCIAL OFFICER

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)

Standalone Cash Flow Statement for the year ended 31-March-2026

(Rs in lacs)			
Particulars	Note	31-March-2026	31-March-2025
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit after tax		(65.49)	29.77
Depreciation and Amortisation Expense		81.24	37.71
Provision for tax		-	10.61
Deferred Tax		3.63	-
Non Cash Expenses		(1.09)	(106.36)
Interest Income		(3.68)	(4.42)
Finance Costs		24.79	13.95
Operating Profit before working capital changes		39.41	(18.75)
Adjustment for:			
Inventories		(6.28)	(115.18)
Trade Receivables		(1.34)	(20.28)
Loans and Advances		1.20	11.23
Other Current Assets		(30.89)	(52.38)
Trade Payables		(26.65)	32.57
Other Current Liabilities		(2.06)	(0.10)
Short-term Provisions		(10.06)	(2.59)
Cash (Used in)/Generated from Operations		(36.68)	(165.48)
Tax paid(Net)		-	10.61
Net Cash (Used In)/Generated from Operating Activities		(36.68)	(176.09)
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		(321.86)	(371.92)
Purchase of Equity Instruments		(204.00)	-
Movement in other non current assets		229.31	(253.14)
Interest received		3.68	4.42
Net Cash (Used In)/Generated from Investing Activities		(292.87)	(620.63)
CASH FLOW FROM FINANCING ACTIVITIES			
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)
Interest Paid		(24.79)	(13.95)
Net Cash (Used in)/Generated from Financing Activities		323.42	800.45
Net Increase/(Decrease) in Cash and Cash Equivalents		(6.12)	3.73
Opening Balance of Cash and Cash Equivalents		9.57	5.84
Closing Balance of Cash and Cash Equivalents	15	3.45	9.57

Components of cash and cash equivalents	31-March-2026	31-March-2025
Cash on hand	0.18	9.00
Balances with banks in current accounts	2.24	0.57
Others	1.03	-
Cash and cash equivalents as per Cash Flow Statement	3.45	9.57
Other Bank Balance		
Cash and bank balance as per Balance Sheet	3.45	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".

See accompanying notes to the financial statements

As per our report of even date

For MGHVS & 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: 26164503TOBTJP9587

HERRIK SHAH
MANAGING DIRECTOR
01052316

SHRENIK SHAH
WHOLE TIME DIRECTOR
00973690

KOMAL JAIN
COMPANY SECRETARY

Place: ANKLESHWAR
Date: 29-May-2026

MITALI SHRENIKKUMAR SHAH
CHIEF FINANCIAL OFFICER

Place: ANKLESHWAR
Date: 29-May-2026

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

1 Share Capital

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Authorised Share Capital		
Equity Shares, of Rs. 10 each, 10000000 (Previous Year -5000000) Equity Shares	1,000.00	500.00
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 10 each, 8712000 (Previous Year -4356000) Equity Shares paid up	871.20	435.60
Total	871.20	435.60

(i) Reconciliation of number of shares

Particulars	31-March-2026		31-March-2025	
	No. of shares	(Rs in lacs)	No. of shares	(Rs in lacs)
Opening Balance	4,356,000	435.60	1,960,000	196.00
Issued during the year	4,356,000	435.60	2,396,000	239.60
Deletion	-	-	-	-
Closing balance	8,712,000	871.20	4,356,000	435.60

(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	31-March-2026		31-March-2025	
	No. of shares	In %	No. of shares	In %
Herrick Mountbaton Shah	2,710,768	31.12%	1,355,384	31.12%
Shrenik Shah	2,052,682	23.56%	1,026,341	23.56%
Herrick Mountbaton Shah HUF	458,908	5.27%	229,454	5.27%

(iv) Shares held by Promoters at the end of the year 31-March-2026

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Alka Shah	Equity Shares	8,848	0.10%	0.00%
Herrick Mountbaton Shah	Equity Shares	2,710,768	31.12%	0.00%
Mountbaton Shah HUF	Equity Shares	297,840	3.42%	0.00%
Pallavi Shah	Equity Shares	294,714	3.38%	0.00%
Shrenik Shah	Equity Shares	2,052,682	23.56%	0.00%
Herrick Mountbaton Shah HUF	Equity Shares	458,908	5.27%	0.00%
Shrenik Shah HUF	Equity Shares	256,240	2.94%	0.00%
Bhavya Shah	Equity Shares	128,000	1.47%	0.00%
Mitali Shah	Equity Shares	64,000	0.73%	0.00%

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

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%	-29.00%

(v) Equity shares movement during 5 years preceding 31-March-2026

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
Number of Equity shares bought back	-	-	-	-	-
Number of Preference shares redeemed	-	-	-	-	-
Equity shares issued as bonus	4,356,000	1,176,000	460,000	-	-
Number of Preference shares issued as bonus	-	-	-	-	-
Number of Equity shares allotted for contract	-	-	-	-	-
Number of Preference shares allotted for contract	-	-	-	-	-

During the year ended March 31, 2026 the Company has issued 43,56,000 bonus shares in the ratio of 1:1.

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-2026	31-March-2025
Securities Premium		
Opening Balance	394.57	-
Add: Issue of Shares	-	500.20
Less: Issue of Bonus Shares	394.57	-
Less: Expenses related to issue of Shares	-	105.63
Closing Balance	-	394.57
Statement of Profit and loss		
Balance at the beginning of the year	49.88	33.44
Add: Profit/(loss) during the year	(65.49)	29.77
Add: Subsidy received from Government	5.00	-
Less: Appropriation	-	-
Less: Issue of Bonus Shares	41.03	12.60
Less: Other Adjustments	1.09	0.73
Balance at the end of the year	(52.73)	49.88
Total	(52.73)	444.45

During the year, the Company issued bonus shares aggregating to Rs. 4,35,60,000. The bonus issue was capitalized out of Securities Premium Reserve to the extent of Rs. 3,94,56,536 and the balance amount of Rs. 41,03,464 was capitalized out of the General Reserve available at the beginning of the year in accordance with the provisions of Companies Act, 2013.

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

3 Long term borrowings

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Secured Term loans from banks	205.85	202.67
Unsecured Loans and advances from related parties	170.51	-
Total	376.36	202.67

Borrowings include

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Kotak Mahindra Bank Term Loan ending with 0116	53.43	71.45
Kotak Mahindra Bank Term Loan ending with 0118	87.31	113.49
Kotak Mahindra Bank Term Loan ending with 1266	8.63	15.75
HDFC Bank Car Loan- 140532548		1.98
Kotak Mahindra Bank Term Loan ending with 0128	56.48	
Herrik Shah	57.25	
Mitali Shah	37.75	
Pallavi Shah	37.75	
Shrenik Shah	37.75	
Total	376.36	202.67

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	*Mortgage of Immovable	9.00%	0.68352	120
HDFC Bank Car Loan ending 2548	Hypothecation of Car		0.50357	39
Kotak Mahindra Bank Term Loan ending	*Mortgage of Immovable	9.25%	1.95913	60 (Including 6 months moratorium)
Kotak Mahindra Bank Term Loan ending	*Mortgage of Immovable	8.50%	0.91093	60 (Including 6 months moratorium)
Kotak Mahindra Bank Term Loan ending		7.75%	1.53959	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
 - Mitali Shrenikkumar Shah

4 Other Long term liabilities

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Others		
-Retirement Benefit Obligation	10.21	9.41
Total	10.21	9.41

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

5 Short term borrowings

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Current maturities of long-term debt	194.52	42.18
Secured Loans repayable on demand from banks	69.06	51.88
Total	263.58	94.06

Borrowings include

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Kotak Mahindra Bank-OD	69.06	51.87
Kotak Mahindra Bank Term Loan ending with 1266	6.95	6.30
HDFC Bank Car Loan ending 2548	1.98	5.60
Kotak Mahindra Bank Term Loan ending with 0116	17.63	16.10
Kotak Mahindra Bank Term Loan ending with 0118	25.95	14.18
Kotak Mahindra Bank Term Loan ending with 0264	28.49	
Kotak Mahindra Bank Term Loan ending with 0269	100.00	
Kotak Mahindra Bank Term Loan ending with 0218	13.52	
Total	263.58	94.06

Particulars of Short term Borrowings

Name of Lender/Type of Loan	Rate of Interest	Nature of Security
HDFC Bank Car Loan ending 2548	7.46%	Hypothecation of Car
Kotak Mahindra Bank-OD	-	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 0264	8.75%	
Kotak Mahindra Bank Term Loan ending with 0269	9.25%	
Kotak Mahindra Bank Term Loan ending with 0218	7.75%	Same as mentioned in Note 3 Long Term Borrowings

6 Trade payables

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Due to Micro and Small Enterprises	7.45	0.07
Due to others	26.12	60.17
Total	33.57	60.24

6.1 Trade Payable ageing schedule as at 31-March-2026

(Rs in lacs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	7.45				7.45
Others	26.12				26.12
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					33.56
MSME - Undue					
Others - Undue					
Total					33.56

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

6.2 Trade Payable ageing schedule as at 31-March-2025

(Rs in lacs)

Particulars	Outstanding for following periods from due date of payment				Total
	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

7 Other current liabilities

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Statutory dues		
-ESIC Payable	0.07	0.06
-Professional Tax Payable	0.01	0.02
-Provident fund payable	0.93	0.87
-RCM Payable	0.01	-
-TDS Payable	(0.02)	2.27
Credit card dues	5.82	-
Electricity Expense Payable	0.73	0.71
Export Tax	0.03	-
Retirement Benefit Obligation	0.19	0.20
Salary Payable	11.09	16.76
Total	18.86	20.89

8 Short term provisions

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Provision for income tax	-	11.35
Provision for others		
-Audit Fees Payable	1.30	0.81
Total	1.30	12.16

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

(CIN: U24233GJ2007PLC049692)

Notes forming part of the Financial Statements

9 Property, Plant and Equipment

(Rs in lacs)

Name of Assets	Gross Block				Depreciation and Amortization				Net Block	Net Block
	As on 01-Apr-25	Addition	Deduction	As on 31-Mar-26	As on 01-Apr-25	for the year	Deduction	As on 31-Mar-26	As on 31-Mar-26	As on 31-Mar-25
(i) Property, Plant and Equipment										
Land	38.64			38.64	-	-		-	38.64	38.64
Building	126.20	41.69		167.89	54.28	4.44		58.72	109.17	71.92
Factory Building	21.55	33.44		54.99	8.20	2.75		10.95	44.04	13.35
Office Equipments	23.84	2.51		26.35	19.41	2.68		22.09	4.26	4.43
Electric Installation	24.46	16.44		40.90	15.08	4.81		19.89	21.01	9.38
Computers	22.38	3.47		25.85	17.86	4.42		22.28	3.57	4.52
Furniture and Fixtures	36.32	3.77		40.08	15.80	6.01		21.81	18.28	20.52
Plant and Machinery	164.49	427.72		592.22	96.78	49.95		146.73	445.48	67.71
Motor Vehicles	40.24			40.24	24.68	4.03		28.71	11.53	15.56
Laboratory Equipments	6.10	2.42		8.51	4.69	0.89		5.58	2.94	1.41
Total	504.22	531.46	-	1,035.67	256.78	79.98	-	336.75	698.92	247.44
Previous Year	470.70	33.52	-	504.22	219.15	37.63		256.78	247.44	251.55
Website	0.89	20.43		21.32	0.15	1.26		1.42	19.91	0.73
Total	0.89	20.43	-	21.32	0.15	1.26	-	1.42	19.91	0.73
Previous Year	0.89			0.89	0.07	0.08		0.15	0.73	0.82

(iii) Capital Work-in-progress

(iv) Intangible Assets under Development

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Opening Balance	327.60	-
Add: Addition during the year	108.37	327.60
Less: Capitalised during the year	327.60	-
Closing Balance	108.37	327.60

Movement in Intangible assets under development

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Opening Balance	10.80	-
Add: Addition during the year	9.63	10.80
Less: Capitalised during the year	20.43	-
Closing Balance	-	10.80

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

10 Non current investments

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Unquoted Trade Investments in Equity Instruments	204.11	0.11
Total	204.11	0.11

10.1 Details of Investments

(Rs in lacs)

Name of Entity	No of Shares	31-March-2026	No of Shares	31-March-2025
HSDL Innovative Pvt Ltd	999,999	204.00		
Birla Power Share	50,000	0.12	50,000	0.12

11 Deferred tax assets net

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Opening Balance	7.04	6.30
Unabsorbed Depreciation	(3.63)	0.74
Total	3.41	7.04

12 Other non current assets

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Security Deposits		
-Central Deposite(CDSL)-Security Deposit	-	0.10
-DGVCL Deposit -New GIDC Plot	9.29	9.29
-DGVCL Deposit-New GIDC - Bhatpore	2.52	-
-DGVCL Deposit-New GIDC - kamrej	2.49	-
-DGVCL Deposit-Solar Power Plant	4.99	4.99
-Dipesh Vasantlal-Rent Deposit	0.40	0.40
-HPCL Security Deposit	0.10	0.05
-Neetu J Rai Deposit	0.20	0.20
-Surat GIDC Bhatopre Deposit	1.50	1.50
Bank Deposit having maturity of greater than 12 months		
-HDFC Bank FD-6761	0.51	133.93
-HDFC FD A/C-50301245821937	0.57	-
-Kotak FD AC-0042	1.66	1.55
-Kotak FD AC-9899	1.61	1.51
-KOTAK FD*10	-	101.64
Total	25.84	255.16

13 Inventories

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Raw materials	24.82	17.93
Finished goods	202.88	199.91
Packing Material	16.59	20.16
Total	244.28	238.00

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

(CIN: U24233GJ2007PLC049692)

Notes forming part of the Financial Statements

14 Trade receivables

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Unsecured considered good -Trade receivables	120.56	119.22
Total	120.56	119.22

14.1 Trade Receivables ageing schedule as at 31-March-2026

(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	120.56					120.56
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						120.56
Undue - considered good						
Total						120.56

14.2 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

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

15 Cash and cash equivalents

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Cash on hand		
-Cash on hand	0.18	9.00
Balances with banks in current accounts		
-HDFC Bank A/C-59200000001113	1.83	-
-Kotak Mahindra Bank-8311210200	-	0.01
-Kotak Mahindra Bank-8311221077	0.40	-
-Kotak Mahindra Bank-8311221077 C/A	-	0.55
-Kotak Mahindra Bank-9413898730(EXPORT)	0.01	0.01
Others		
-Blinkit Wallet A/C	1.03	-
Total	3.45	9.57

16 Short term loans and advances

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Loans and advances to related parties	-	1.20
Total	-	1.20

Short term loans and advances includes

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
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-2026	31-March-2025
Advance Tax	-	3.50
Advance to Suppliers	5.17	7.58
GST Receivable	84.06	49.72
Prepaid Expense	1.57	-
Prepaid Insurance	0.31	0.43
TDS Receivable	2.39	1.38
Total	93.50	62.61

18 Revenue from operations

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Sale of products		
-Sales-Food	286.26	279.41
Total continued	286.26	279.41

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

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Notes forming part of the Financial Statements

Revenue from operations		(Rs in lacs)	
Particulars	31-March-2026	31-March-2025	
Total continued from previous page	286.26	279.41	
-Sales-Pharma	443.51	347.59	
Other operating revenues			
-Job Work Income	121.88	39.88	
Total	851.65	666.88	

19 Other Income		(Rs in lacs)	
Particulars	31-March-2026	31-March-2025	
Interest Income			
-Interest Income	3.68	4.42	
Others			
-EPO Customs Duty Income	0.09	-	
-Foreign Exchange Fluctuation Gain	2.29	0.41	
-Interest Subsidy	-	8.24	
-Rent Income	1.80	2.04	
-Solar Income	25.02	-	
-Subsidy Income	0.33	-	
Total	33.21	15.11	

20 Cost of Material Consumed		(Rs in lacs)	
Particulars	31-March-2026	31-March-2025	
Raw Material Consumed			
Opening stock	17.93	9.34	
Purchases	82.17	85.65	
Less: Closing stock	24.82	17.93	
Total	75.29	77.06	
Packing Material Consumed			
Opening stock	20.16	-	
Purchases	13.32	28.34	
Less: Closing stock	16.59	20.16	
Total	16.89	8.18	
Total	92.18	85.24	

21 Purchases of stock in trade		(Rs in lacs)	
Particulars	31-March-2026	31-March-2025	
Purchases of stock in trade	227.47	201.11	
Total	227.47	201.11	

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

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Notes forming part of the Financial Statements

22 Change in Inventories of work in progress and finished goods

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Opening Inventories		
Finished Goods	199.91	113.48
Less: Closing Inventories		
Finished Goods	202.88	199.91
Total	(2.96)	(86.43)

23 Employee benefit expenses

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Salaries and wages		
-Director's Remuneration	11.70	8.85
-House Rent Allowance Exp A/C-Food	0.80	0.89
-Other Allowance Exp-Food	24.23	19.59
-Product Development	-	(10.80)
-Salaries and wages	178.43	158.58
Contribution to provident and other funds		
-ESIC	0.63	0.68
-Provident Fund	5.47	5.87
Staff welfare expenses		
-Staff Welfare	3.90	3.74
Retirement Benefit Obligation	0.80	2.12
Total	225.96	189.52

24 Finance costs

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Interest expense		
-Interest - Bank	21.58	9.84
-Interest on Loan	1.12	0.34
-Interest on Vehicle loan	0.44	0.91
Other borrowing costs		
-Bank Charges	1.65	2.40
-Loan Processing Fees	-	0.46
Total	24.79	13.95

25 Depreciation and amortization expenses

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Depreciation	81.24	37.71
Total	81.24	37.71

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

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Notes forming part of the Financial Statements

26 Other expenses

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Auditors' Remuneration	1.30	1.30
Administrative expenses		
-Accounting Fees	-	0.30
-Conference Expense	1.02	0.77
-Internet Expenses	0.28	0.27
-License Fees	0.03	1.04
-Membership Fees	0.10	0.12
-Office Expenses	15.00	3.25
-Postage and Courier Expense	19.71	12.81
-Printing & Stationary	1.54	2.20
-Professional Tax	0.07	0.05
-Rates and Taxes	1.09	1.16
-Security Services	3.01	2.42
-Software Expenses	0.07	0.35
-Technical Service Charges	3.01	3.00
-Trade Mark Registration fees	0.70	0.69
-Travelling & Conveyance Expenses	6.42	3.41
-Website Development charges	0.06	2.53
Manufacturing Expenses		
-Drainage Expenses	0.19	0.30
-Electricity expenses	103.09	58.49
-Factory Expense	4.17	2.54
-Gas Expense	2.99	1.64
-Loading-Unloading Charges	6.26	3.52
-Transportation Charges	19.33	18.37
-Water Charges	0.82	0.72
Professional fees		
-Legal & Professional Services	14.90	4.86
Rent	7.20	3.95
Repairs to buildings	3.73	4.16
Repairs to machinery	10.27	6.12
Repairs others	2.52	2.54
Rates and taxes	-	0.23
Selling & Distribution Expenses		
-Advertisement Expenditure	8.57	5.71
-Business Promotion Expense	0.34	5.31
-Discount	-	0.03
-Marketing & Other Expenses	28.85	39.23
-Shipping Charges	1.08	1.29
Telephone expenses	1.12	0.57
Other Expenses		
-Certification Charges	0.24	0.36
-Exhibition expense	5.11	-
-Gardening Expense	0.05	0.40
-IPO Expenses	9.29	-
-Laboratory Expense	1.34	1.56
-Maintenance Expense	0.20	0.20
-Other Charges	1.55	-
-Other Expenses	2.52	-
-Power and Fuel	1.44	2.16
Total continued	290.58	199.93

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

Other expenses		(Rs in lacs)	
Particulars	31-March-2026	31-March-2025	
Total continued from previous page	290.58	199.93	
-Professional Fees	2.13	-	
-Repairs to Building	0.54	-	
-RTO Charges	-	0.08	
-Solar Expense	2.97	-	
Interest on TDS	0.35	-	
Prepaid Insurance	1.47	0.50	
Total	298.04	200.51	

27 Tax Expenses		(Rs in lacs)	
Particulars	31-March-2026	31-March-2025	
Current Tax	-	11.35	
Deferred Tax	3.63	(0.74)	
Total	3.63	10.61	

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

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Notes forming part of the Financial Statements

28 Auditors' Remuneration

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
Payments to auditor as - Auditor	1.30	1.30
Total	1.30	1.30

29 Micro and Small Enterprise

(Rs in lacs)

Particulars	31-March-2026		31-March-2025	
	Principal	Interest	Principal	Interest
Amount Due to Supplier	7.45		0.07	

30 Ratio Analysis

Particulars	Numerator/Denominator	31-March-2026	31-March-2025	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	1.46	2.30	-36.68%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	0.78	0.34	131.90%
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Debt Service}}$	0.10	1.86	-94.60%
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	-7.71%	4.90%	-257.30%
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	3.53	3.70	-4.45%
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Trade Receivable}}$	7.10	6.11	16.19%
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Trade Payable}}$	6.89	7.17	-3.93%
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Closing Working Capital}}$	5.89	2.74	115.00%
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	-7.69%	4.46%	-272.26%
(j) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	-2.54%	15.20%	-116.72%

Reasons for Variances

- (a) The ratio has decreased due to higher working capital utilization and increase in short-term borrowings during the year.
 - (b) The ratio has Increased due to significant increase in short term borrowings and net loss during the year.
 - (c) The ratio has decreased due to lower operating profitability and increased finance obligations during the year.
 - (d) Decreased due to loss incurred during the year resulting from adverse business performance and higher finance costs.
 - (e) Since the variance in the ratio is less than 25%, reasons for change is not given.
 - (f) Since the variance in the ratio is less than 25%, reasons for change is not given.
 - (g) Since the variance in the ratio is less than 25%, reasons for change is not given.
 - (h) Net capital turnover Ratio is increased due to the fact that in current year working capital is significantly decreased as compared to last year.
 - (i) Net profit ratio has decreased due to losses incurred during the year as against profit earned in the previous year.
 - (j) The ratio has decreased due to significant expanded due to fresh short term borrowings..
- As per our report of even date

For MGHVS & 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: 26164503TOBTJP9587

HERRIK SHAH
MANAGING
01052316

SHRENIK SHAH
WHOLE TIME
00973690

KOMAL JAIN
COMPANY

0

Place: ANKLESHWAR
Date: 29-May-2026

MITALI SHRENIKKUMAR SHAH
CHIEF FINANCIAL OFFICER

Place: ANKLESHWAR
Date: 29-May-2026

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 TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

Note 31

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, 1956 and currently governed by 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 Plot No C1-B-106, Nr Mama Bhanja Factory Bhatpore GIDC, Bhatpore, Choryasi, Surat, Gujarat, India, 394510.

Summary of significant accounting policies & Notes on Financial Statements for the year ended 31st March, 2026.

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.

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

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

- 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.

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.

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

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

4. Property, Plant and Equipment's & Depreciation:

a. Property, Plant and Equipment's –Tangibles

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

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
Vehicles	10 years

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

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

Solar System	15 Years
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Depreciation methods, useful lives and residual values are reviewed periodically and there is no change in any of the above at financial year end.

5. Intangible Assets

Intangible assets are valued at cost of acquisition net of taxes, trade discount and rebate less accumulated amortization and impairment loss, if any. Such cost includes purchase price, borrowing costs, and any other directly attributable to bringing the asset to its working condition for the intended use.

Other Indirect Expenses incurred relating to project, net of income earned during the project development stage prior to its intended use, are considered as pre-operative expenses and disclosed under Intangible Assets under Development. The useful life of the Intangible asset is as follows:

NAME OF INTANGIBLE ASSETS	USEFUL LIFE
Computer Software	10 years

6. 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.

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7. 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.

8. 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.

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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.

9. 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.

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.

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

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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 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,2026	Pharma Products (Rs. In Lacs) 	Freeze dried Products (Rs. In Lacs)	Total (Rs. In Lacs)
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 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)

Basic Earnings Per Share ("EPS") is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

The weighted average number of equity shares outstanding during the reported years are adjusted for events such as bonus issue, without a corresponding change in resources.

Diluted Earnings Per Share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the reported years, adjusted for the effects of all dilutive potential equity shares, if any.

a. Calculation of Weighted Average No. of Equity Shares

<i>Particulars</i>	<i>For the year ended 31st March, 2026</i>	<i>For the year ended 31st March, 2025</i>
Number of Equity Shares	87,12,000	87,12,000*
Total Weighted Average No. of Equity Shares (Basic)	87,12,000	87,12,000*
Add : Dilution Effect on account of Share Application Money pending allotment * Time Effect	-	-
Total Weighted Average No. of Equity Shares (Diluted)	87,12,000	87,12,000

b. Basic EPS

<i>(Rs in lacs)</i>		
<i>Particulars</i>	<i>For the year ended 31st March, 2026</i>	<i>For the year ended 31st March, 2025</i>
Profit after Taxation as per statement of Profit & Loss	(65.49)	29.77
Weighted average no. of Equity Shares outstanding	87,12,000	87,12,000*
<i>Basic Earnings per share (Face Value Rs. 10)</i>	<i>(0.75)</i>	<i>0.34</i>

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c. Diluted EPS

<i>Particulars</i>	<i>(Rs in lacs)</i>	
	<i>For the year ended 31st March, 2026</i>	<i>For the year ended 31st March, 2025</i>
Profit after Taxation as per statement of Profit & Loss	(65.49)	29.77
Weighted average no. of Equity Shares outstanding	87,12,000	87,12,000*
<i>Diluted Earnings per share (Face Value Rs. 10)</i>	<i>(0.75)</i>	<i>0.34</i>

* Bonus Issue of Shares

During the year, the Company issued bonus equity shares in the ratio of 1:1 by capitalization of the reserves pursuant to the approval of shareholders dated 30th August, 2025. Accordingly, the Earnings per share (EPS) for all periods presented have been restated in accordance with Accounting Standard (AS) 20- Earnings per Share.

16. Related Party Disclosures

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

<i>Particulars</i>	<i>Name</i>
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
Subsidiary Company	HSDL Innovative Private Limited
Company Secretary	Komal Jain
Related Entities	M/s. Adinath Medicine, M/s. Mahavir Medicine
Relatives of KMPs	Alkaben Shah, Pallavi Shah, Herrik Shah HUF, Mountbaton Shah HUF

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

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

c. Transactions With Related Parties For The Year Ended 31 March 2026 are As Follows:-

NAME	NATURE OF TRANSACTION	AMOUNT (RS. IN LACS)	AMOUNT (RS. IN LACS)
		31ST MARCH 2026	31ST MARCH 2025
<i>Herrik Shah</i>	Managerial Remuneration	4.50	4.50
	Loan Accepted	57.00	46.00
	Loan Repaid	-	46.00
<i>Shrenikkumar Shah</i>	Managerial Remuneration	3.60	3.60
	Loan Accepted	37.50	14.00
	Loan Repaid	-	14.00
<i>Mountbaton Shah</i>	Managerial Remuneration	-	0.75
<i>Pallavi Shah</i>	Loan Accepted	37.50	-
<i>Mitali Shrenik Shah</i>	Managerial Remuneration	3.60	28.50
	Rent Paid	2.16	2.40
	Loan Accepted	37.70	-
<i>V4U Healthcare Private Limited</i>	Sales	13.96	12.61
	Rent Income	1.80	1.80
<i>HSDL Innovative Private Limited</i>	Purchase	29.82	46.15
	Sales	24.24	3.93
<i>Adinath Medicine</i>	Sales	34.15	24.89
<i>Mahavir Medicine</i>	Sales	10.36	8.85
<i>Komal Jain</i>	Professional Fees	2.6	2.60

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17. 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

(Rs in lacs)

<i>Particulars</i>	<i>For the year ended 31st March, 2026</i>	<i>For the year ended 31st March, 2025</i>
Earnings in Foreign Currency Export of Goods on FOB Basis	100.93	73.81
Value of Import on CIF Basis	-	-

18. 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.

- 19.** 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

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and Medium Enterprises under The Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) as at 31st March, 2026 is as follows:

(Rs in lacs)

Sr. No.	Particulars	Financial Year 2025-26	Financial Year 2024-25
i)	The principal amount and the interest due thereon remaining unpaid to any supplier as at 31st March.		
	Principal Amount	7.45	0.07
	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.

20. 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.
21. 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.
22. The firm has not dealt in any trading transactions of securities and hence no securities are held as stock in trade.
23. 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.
24. Balances in the accounts of Trade Receivables, Loans and Advances, Trade Payables and Other Current Liabilities are subject to confirmation / reconciliation, if any.

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25. 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.
26. All the expenses pertaining to the period ending on **31st March, 2026** have been accounted on accrual basis.
27. Previous year's figures have been regrouped and/or reclassified wherever necessary to make them comparable with current year figures.
28. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
29. 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 MGHVS 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: 29/05/2026

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)



M G H V S & ASSOCIATES
Chartered Accountants

 **8154912316, 9265096979**
 **7048388605, 9737211161**

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

Independent Auditor's Report

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

Report on the Audit of the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of **M/s. Hamps Bio Limited (Formerly Known As Hamps Bio Private Limited)** ('the Company') and its subsidiary, **HSDL INNOVATIVE PRIVATE LIMITED** (collectively referred to as a "Group"), which comprises the balance sheet as at **31st March, 2026**, the Statement of Profit and Loss, including Statement of Cash flows for the year ended on that day and Notes to the Consolidated Financial Statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated 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, 2026**, its profit and cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Consolidated 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 Consolidated 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 (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated 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 audit opinion on the Consolidated Financial Statements.



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Key Audit Matters

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

We have determined that there are no key audit matters to communicate in our report.

Information other than the Consolidated Financial Statements and auditors' report thereon

The holding 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 Consolidated Financial Statements and our auditor's report thereon.

Our opinion on the Consolidated 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 Consolidated Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Consolidated 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 Consolidated 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 Consolidated 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



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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 Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 Consolidated Financial Statements.

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

- Identify and assess the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the



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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 Consolidated 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 Consolidated Financial Statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated 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 Consolidated 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 Consolidated 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



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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 Consolidated 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.

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at **31st March, 2026** ;
- b) In the case of the Statement of Profit and Loss, of the profit for the year ended on that date.
- c) 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 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;
- b) 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;
- c) 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 Consolidated Financial Statements.
- d) In our opinion, the aforesaid Consolidated 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, 2026 taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2026, from being appointed as a director in terms of Section 164(2) of the Act.



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- 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 A”, and;
- g) 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:
 - i. the Company does not have any pending litigations which may impact its financial position in its Consolidated Financial Statements;
 - ii. the Company does not have any long-term contracts including derivative contracts;
 - iii. There were no amounts which were required to be transferred to the Investors Education and Protection Fund by the Company.
 - iv.
 - a. 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;
 - b. 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.



M G H V S & ASSOCIATES
Chartered Accountants

 **8154912316, 9265096979**
 **7048388605, 9737211161**

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

- v. The company not declared or paid any dividend during 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, 2026 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.
- 2) With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/ "CARO"), to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Company and its subsidiaries included in the consolidated financial statements of the Company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO reports.

For MGHVS AND ASSOCIATES
Chartered Accountants
FRN: 0140555W

CA MUBASSIR GODIL
(Partner)
M. No. : 164503
Place: Ankleshwar
UDIN: 26164503ZFCZDD5798
Date: 29/05/2026



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ANNEXURE “A” TO THE INDEPENDENT AUDITOR’S REPORT

The Annexure referred to in sub-paragraph 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, 2026.

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”) and its subsidiaries as of 31st March, 2026 in conjunction with our audit of the Consolidated 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



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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 Consolidated 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 Consolidated 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 Consolidated 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 Consolidated Financial Statements.



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Chartered Accountants

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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 2026**, 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 MGHVS AND ASSOCIATES
Chartered Accountants
FRN: 0140555W

CA MUBASSIR GODIL
(Partner)
M. No. : 164503
Place: Ankleshwar
UDIN: 26164503ZFCZDD5798
Date: 29/05/2026

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)

Consolidated Balance Sheet as at 31-March-2026

(Rs in lakhs)

Particulars	Note	31-March-2026	31-March-2025
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	1	871.20	435.60
(b) Reserves and Surplus	2	(61.11)	444.45
Total		810.09	880.05
(2) Non-current liabilities			
(a) Long-term Borrowings	3	409.76	202.67
(b) Other Long-term Liabilities	4	10.21	9.41
Total		419.97	212.08
(3) Current liabilities			
(a) Short-term Borrowings	5	278.49	94.06
(b) Trade Payables	6		
- Due to Micro and Small Enterprises		7.45	0.07
- Due to Others		26.05	60.17
(c) Other Current Liabilities	7	47.77	20.89
(d) Short-term Provisions	8	2.00	12.16
Total		361.76	187.35
Total Equity and Liabilities		1,591.82	1,279.48
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	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	10	7.13	0.11
(c) Deferred Tax Assets (net)	11	5.25	7.04
(d) Other Non-current Assets	12	31.53	255.16
Total		1,062.10	848.89
(2) Current assets			
(a) Inventories	13	258.19	238.00
(b) Trade Receivables	14	158.52	119.22
(c) Cash and cash equivalents	15	16.95	9.57
(d) Short-term Loans and Advances	16	-	1.19
(e) Other Current Assets	17	96.06	62.61
Total		529.72	430.59
Total Assets		1,591.82	1,279.48

See accompanying notes to the financial statements

As per our report of even date

For MGHVS & Associates

Chartered Accountants

Firm's Registration No. 0140555W

For and on behalf of the Board of

known as Hamps Bio Private Limited)

CA MUBASSIR M GODIL

PARTNER

Membership No. 164503

UDIN: 26164503ZFCZDD5798

Place: ANKLESHWAR

Date: 29/05/2026

HERRIK SHAH

MANAGING DIRECTOR

01052316

KOMAL JAIN

COMPANY SECRETARY

SHRENIK SHAH

WHOLE TIME DIRECTOR

00973690

MITALI SHRENIKKUMAR SHAH

CHIEF FINANCIAL OFFICER

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)

Consolidated Statement of Profit and loss for the year ended 31-March-2026

(Rs in lakhs)

Particulars	Note	31-March-2026	31-March-2025
Revenue from Operations	18	847.46	666.88
Other Income	19	33.21	15.11
Total Income		880.67	681.99
Expenses			
Cost of Material Consumed	20	92.00	85.24
Purchases of Stock in Trade	21	227.47	201.11
Change in Inventories of work in progress and finished goods	22	(3.03)	(86.43)
Employee Benefit Expenses	23	256.87	189.52
Finance Costs	24	24.88	13.95
Depreciation and Amortization Expenses	25	81.68	37.71
Other Expenses	26	270.79	200.51
Total expenses		950.66	641.61
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		(69.99)	40.38
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		(69.99)	40.38
Extraordinary Item		-	-
Profit/(Loss) before Tax		(69.99)	40.38
Tax Expenses	27		
- Current Tax		0.40	11.35
- Deferred Tax		3.48	(0.74)
Profit/(Loss) after Tax		(73.87)	29.77
Profit/(Loss) for the period (before Minority interest adjustment)		(73.87)	29.77
Less: Minority interest in (Profit)/losses		-	-
Profit/(Loss) for the period (after Minority interest adjustment)		(73.87)	29.77
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)		(0.85)	0.34
-Diluted (In Rs)		(0.85)	0.34

See accompanying notes to the financial statements

As per our report of even date

For MGHVS & 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: 26164503ZFCZDD5798

Place: ANKLESHWAR

Date: 29/05/2026

HERRIK SHAH

MANAGING DIRECTOR

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KOMAL JAIN
COMPANY SECRETARY

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)

Consolidated Cash Flow Statement for the year ended 31-March-2026

(Rs in lakhs)

Particulars	Note	31-March-2026	31-March-2025
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit after tax		(73.87)	29.77
Depreciation and Amortisation Expense		81.68	37.71
Provision for tax		0.40	10.61
Deferred Tax		1.79	-
Non Cash Expenses		(1.09)	(106.36)
Interest Income		(3.68)	(4.42)
Finance Costs		24.88	13.95
Operating Profit before working capital changes		30.11	(18.75)
Adjustment for:			
Inventories		(20.20)	(115.18)
Trade Receivables		(39.30)	(20.28)
Loans and Advances		1.20	11.23
Other Current Assets		(33.45)	(52.38)
Trade Payables		(26.75)	32.57
Other Current Liabilities		26.88	(0.10)
Provisions		(9.36)	(2.59)
Cash (Used in)/Generated from Operations		(70.87)	(165.48)
Tax paid(Net)		0.40	10.61
Net Cash (Used in)/Generated from Operating Activities		(71.27)	(176.09)
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		(513.28)	(371.92)
Movement in other non current assets		216.62	(253.14)
Interest received		3.68	4.42
Net Cash (Used in)/Generated from Investing Activities		(292.99)	(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 inflow (outflows) of cash		5.00	-
Interest Paid		(24.88)	(13.95)
Net Cash (Used in)/Generated from Financing Activities		371.64	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
Closing Balance of Cash and Cash Equivalents	15	16.95	9.57

Components of cash and cash equivalents	31-March-2026	31-March-2025
Cash on hand	0.78	9.00
Balances with banks in current accounts	15.14	0.57
Others	1.03	-
Cash and cash equivalents as per Cash Flow Statement	16.95	9.57
Other Bank Balance		
Cash and bank balance as per Balance Sheet	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".

See accompanying notes to the financial statements

As per our report of even date

For **MGHVS & 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: 26164503ZFCZDD5798

Place: ANKLESHWAR

Date: 29/05/2026

HERRIK SHAH

MANAGING DIRECTOR

01052316

SHRENIK SHAH

WHOLE TIME DIRECTOR

00973690

MITALI SHRENIKKUMAR SHAH

CHIEF FINANCIAL OFFICER

KOMAL JAIN

COMPANY SECRETARY

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

1 Share Capital

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Authorised Share Capital		
Equity Shares, of Rs. 10 each, 10000000 (Previous Year -5000000) Equity Shares	1,000.00	500.00
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 10 each, 8712000 (Previous Year -4356000) Equity Shares paid up	871.20	435.60
Total	871.20	435.60

(i) Reconciliation of number of shares

Particulars	31-March-2026		31-March-2025	
	No. of shares	(Rs in lakhs)	No. of shares	(Rs in lakhs)
Opening Balance	4,356,000	435.60	1,960,000	196.00
Issued during the year	4,356,000	435.60	2,396,000	239.60
Deletion	-	-	-	-
Closing balance	8,712,000	871.20	4,356,000	435.60

(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	31-March-2026		31-March-2025	
	No. of shares	In %	No. of shares	In %
Herrik Mountbaton Shah	2,710,768	31.12%	1,355,384	31.12%
Shrenik Shah	2,052,682	23.56%	1,026,341	23.56%
Herrik Mountbaton Shah HUF	458,908	5.27%	229,454	5.27%

(iv) Shares held by Promoters at the end of the year 31-March-2026

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Alka Shah	Equity Shares	8,848	0.10%	0.00%
Herrik Mountbaton Shah	Equity Shares	2,710,768	31.12%	0.00%
Mountbaton Shah	Equity Shares	-	0.00%	0.00%
Mountbaton Shah HUF	Equity Shares	297,840	3.42%	0.00%
Pallavi Shah	Equity Shares	294,714	3.38%	0.00%
Shrenik Shah	Equity Shares	2,052,682	23.56%	0.00%
Herrik Mountbaton Shah HUF	Equity Shares	458,908	5.27%	0.00%
Shrenik Shah HUF	Equity Shares	256,240	2.94%	0.00%
Bhavya Shah	Equity Shares	128,000	1.47%	0.00%
Mitali Shah	Equity Shares	64,000	0.73%	0.00%

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

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%
Herrick 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%
Herrick 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%	-29.00%

(v) Equity shares movement during 5 years preceding 31-March-2026

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
Number of Equity shares bought back	-	-	-	-	-
Number of Preference shares redeemed	-	-	-	-	-
Equity shares issued as bonus	4,356,000	1,176,000	460,000	-	-
Number of Preference shares issued as bonus	-	-	-	-	-
Number of Equity shares allotted for contract	-	-	-	-	-
Number of Preference shares allotted for contract	-	-	-	-	-

During the year ended March 31, 2026 the Company has issued 43,56,000 bonus shares in the ratio of 1:1.

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 lakhs)

Particulars	31-March-2026	31-March-2025
Securities Premium		
Opening Balance	394.57	-
Add: Issue of Shares	-	500.20
Less: Deletion	394.57	-
Less: Expenses related to issue of Shares	-	105.63
Closing Balance	-	394.57
Statement of Profit and loss		
Balance at the beginning of the year	49.88	33.44
Add: Profit/(loss) during the year	(73.87)	29.77
Add: BSE Subsidy received	5.00	-
Less: Appropriation	-	-
Less: Issue of Bonus Shares	41.03	12.60
Less: Other Adjustments	1.09	0.73
Balance at the end of the year	(61.11)	49.88
Total	(61.11)	444.45

During the year, the Company issued bonus shares aggregating to Rs. 4,35,60,000. The bonus issue was capitalized out of Securities Premium Reserve to the extent of Rs. 3,94,56,536 and the balance amount of Rs. 41,03,464 was capitalized out of the General Reserve available at the beginning of the year in accordance with the provisions of Companies Act, 2013.

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

3 Long term borrowings

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Secured Term loans from banks	227.54	202.67
Unsecured Loans and advances from related parties		
-Herrik M Shah	57.25	-
-Mitali S Shah	37.75	-
-Mountbaton Shah	11.71	-
-Pallavi Herik Shah	37.75	-
-Shrenik Mountkumar Shah	37.76	-
Total	409.76	202.67

Borrowings include

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Kotak Mahindra Bank Term Loan ending with 0116	53.43	71.45
Kotak Mahindra Bank Term Loan ending with 0118	87.31	113.49
Kotak Mahindra Bank Term Loan ending with 1266	8.63	15.75
HDFC Bank Car Loan- 140532548	-	1.98
Kotak Mahindra Bank Term Loan ending with 0128	56.48	-
The Varachha Co-Op Bank loan ending with 5263	21.69	-
Total	227.53	202.67

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	*Mortgage of Immovable	9.00%	0.68352	120
HDFC Bank Car Loan ending 2548	Hypothecation of Car		0.50357	39
Kotak Mahindra Bank Term Loan ending	*Mortgage of Immovable	9.25%	1.95913	60 (Including 6 month
Kotak Mahindra Bank Term Loan ending	*Mortgage of Immovable	8.50%	0.91093	60 (Including 6 month
Kotak Mahindra Bank Term Loan ending		7.75%	1.53959	60 (Including 6 month

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
- Mitali Shrenikkumar Shah

4 Other Long term liabilities

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Others		
-Retirement Benefit Obligation	10.21	9.41
Total	10.21	9.41

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

5 Short term borrowings

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Current maturities of long-term debt	209.43	42.18
Secured Loans repayable on demand from banks	69.06	51.88
Total	278.49	94.06

Borrowings include

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Kotak Mahindra Bank-OD	69.06	51.87
Kotak Mahindra Bank Term Loan ending with 1266	6.95	6.30
HDFC Bank Car Loan ending 2548	1.98	5.60
Kotak Mahindra Bank Term Loan ending with 0116	17.53	16.10
Kotak Mahindra Bank Term Loan ending with 0118	25.95	14.18
Kotak Mahindra Bank Term Loan ending with 0264	28.49	
Kotak Mahindra Bank Term Loan ending with 0269	100.00	
Kotak Mahindra Bank Term Loan ending with 0218	13.52	
The Varachha Co-Op bank Term Loan ending with 3866	14.91	
Total	278.49	94.06

Particulars of Short term Borrowings

Name of Lender/Type of Loan	Rate of Interest	Nature of Security
HDFC Bank Car Loan ending 2548	7.46%	Hypothecation of Car
Kotak Mahindra Bank-OD	-	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 0264	8.75%	
Kotak Mahindra Bank Term Loan ending with 0269	9.25%	
Kotak Mahindra Bank Term Loan ending with 0218	7.75%	Same as mentioned in Note 3 Long Term Borrowings
The Varachha Co-Op bank Term Loan ending with 3866	8.25%	

6 Trade payables

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Due to Micro and Small Enterprises	7.45	0.07
Due to others	26.05	60.17
Total	33.50	60.24

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

6.1 Trade Payable ageing schedule as at 31-March-2026

(Rs in lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	7.45				7.45
Others	26.05				26.05
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					33.50
MSME - Undue					
Others - Undue					
Total					33.50

6.2 Trade Payable ageing schedule as at 31-March-2025

(Rs in lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	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

7 Other current liabilities

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Statutory dues		
-ESIC Payable	0.07	0.06
-Professional Tax Payable	0.01	0.02
-Provident fund payable	0.93	0.87
-RCM Payable	0.02	-
-TDS Payable	0.12	2.27
Credit card dues	6.45	-
Electricity Expense Payable	2.20	0.71
Export Tax	0.03	-
Retirement Benefit Obligation	0.19	0.20
Salary Payable	37.75	16.76
Total	47.77	20.89

8 Short term provisions

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Provision for income tax	0.40	11.35
Provision for others		
-Audit Fees Payable	1.60	0.81
Total	2.00	12.16

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

(CIN: U24233GJ2007PLC049692)

Notes forming part of the Financial Statements

9 Property, Plant and Equipment (Rs in lakhs)										
Name of Assets	Gross Block				Depreciation and Amortization				Net Block	
	As on 01-Apr-25	Addition	Deduction	As on 31-Mar-26	As on 01-Apr-25	for the year	Deduction	As on 31-Mar-26	As on 31-Mar-26	As on 31-Mar-25
(i) Property, Plant and Equipment										
Land	38.64			38.64	-	-		-	38.64	38.64
Building	126.20	41.69		167.89	54.28	4.44		58.72	109.17	71.92
Factory Building	23.73	33.44		57.17	8.71	2.91		11.62	45.55	15.02
Office Equipments	25.31	2.75		28.06	20.62	2.87		23.49	4.57	4.69
Electric installation	24.46	15.44		40.90	15.08	4.81		19.89	21.01	9.38
Computers	22.84	3.47		26.31	18.10	4.56		22.66	3.65	4.74
Furniture and Fixtures	40.40	3.77		44.17	18.53	6.36		24.89	19.28	21.87
Plant and Machinery	369.69	444.25		813.94	205.15	69.10		274.25	539.69	164.54
Motor Vehicles	40.24			40.24	24.68	4.03		28.71	11.53	15.56
Laboratory Equipments	6.10	2.42		8.51	4.69	0.89		5.58	2.94	1.41
Total	717.62	548.22	-	1,265.83	369.84	99.96	-	469.80	796.04	347.78
Previous Year	470.70	33.52	-	504.22	219.15	37.63		256.78	247.44	251.55

Website	0.89	20.43		21.32	0.15	1.26		1.42	19.91	0.73
Goodwill on consolidation		93.87		93.87				-	93.87	-
Total	0.89	114.30	-	115.19	0.15	1.26	-	1.42	113.78	0.73
Previous Year	0.89			0.89	0.07	0.08		0.15	0.73	0.82

(iii) Capital Work-in-progress	108.37	327.60
(iv) Intangible Assets under Development	-	10.80

(iii) Capital Work-in-progress (Rs in lakhs)		
Particulars	31-March-2026	31-March-2025
Opening Balance	327.60	-
Add: Addition during the year	108.37	327.60
Less: Capitalised during the year	327.60	-
Closing Balance	108.37	327.60

Movement in Intangible assets under development (Rs in lakhs)		
Particulars	31-March-2026	31-March-2025
Opening Balance	10.80	-
Add: Addition during the year	9.63	10.80
Less: Capitalised during the year	20.43	-
Closing Balance	-	10.80

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

10 Non current investments

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Unquoted Trade Investments in Equity Instruments	0.91	0.11
Other non-current investments		
-Fixed Deposit	6.22	-
Total	7.13	0.11

10.1 Details of Investments

(Rs in lakhs)

Name of Entity	No of Shares	31-March-2026	No of Shares	31-March-2025
Birla Power Share	50,000	0.12	50,000	0.12
Varachha Co-Op Bank	780	0.79		

11 Deferred tax assets net

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Opening Balance	8.89	6.30
Unabsorbed Depreciation	(3.64)	0.74
Total	5.25	7.04

12 Other non current assets

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Security Deposits		
-CDSL Deposit	-	0.10
-DGVCL Deposit	5.24	-
-DGVCL Deposit- New GIDC Plot	9.29	9.29
-DGVCL Deposit- New GIDC Plot- Bhatpore	2.52	-
-DGVCL Deposit- New GIDC Plot- Kamrej	2.49	-
-DGVCL Deposit- Solar Power Plant	4.99	4.99
-HPCL Security Deposit	0.10	0.05
-Neetu J Rai- Deposit	0.20	0.20
-Outlet Deposit	0.45	-
-Rent Deposit	0.40	0.40
-Surat GIDC Bhatopre- Deposit	1.50	1.50
Bank Deposit having maturity of greater than 12 months		
-HDFC Bank FD-6761	0.51	133.93
-HDFC FD A/c-50301245821937	0.57	-
-Kotak FD Ac-0042	1.66	1.55
-Kotak FD Ac-9899	1.61	1.51
-KOTAK FD*10	-	101.64
Total	31.53	255.16

13 Inventories

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Raw materials	24.82	17.93
Finished goods	216.79	199.91
Packing Material	16.59	20.16
Total	258.19	238.00

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

14 Trade receivables

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Unsecured considered good -Trade receivables	158.52	119.22
Total	158.52	119.22

14.1 Trade Receivables ageing schedule as at 31-March-2026

(Rs in lakhs)

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	158.52					158.52
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						158.52
Undue - considered good						
Total						158.52

14.2 Trade Receivables ageing schedule as at 31-March-2025

(Rs in lakhs)

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

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

15 Cash and cash equivalents

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Cash on hand		
-Cash on hand	0.78	9.00
Balances with banks in current accounts		
-HDFC Bank A/C-59200000001113	1.83	-
-Kotak Mahindra Bank- 4414	1.02	-
-Kotak Mahindra Bank-8311210200	-	0.01
-Kotak Mahindra Bank-8311221077 C/A	0.39	0.55
-Kotak Mahindra Bank-9413898730(EXPORT)	0.01	0.01
-The Varachha Co-Op Bank-3866	11.89	-
Others		
-Blinkit Wallet A/C	1.03	-
Total	16.95	9.57

16 Short term loans and advances

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Loans and advances to related parties	-	1.19
Total	-	1.19

Short term loans and advances includes

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
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 lakhs)

Particulars	31-March-2026	31-March-2025
Advance Tax	0.50	3.50
Advance to Suppliers	5.90	7.58
GST Receivable	85.14	49.72
Prepaid Expense	1.57	-
Prepaid Insurance	0.32	0.43
TDS Receivable	2.63	1.38
Total	96.06	62.61

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

(CIN: U24233GJ2007PLC049692)

Notes forming part of the Financial Statements

18 Revenue from operations

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Sale of products		
-Sales-Food	282.07	279.41
-Sales-Pharma	443.51	347.59
Other operating revenues		
-Job Work Income	121.88	39.88
Total	847.46	666.88

19 Other Income

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Interest Income		
-Interest Income	3.68	4.42
Others		
-EPO Customs Duty Income	0.09	-
-Foreign Exchange Fluctuation Gain	2.29	0.41
-Interest Subsidy	-	8.24
-Rent Income	1.80	2.04
-Solar Income	25.02	-
-Subsidy Income	0.33	-
Total	33.21	15.11

20 Cost of Material Consumed

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Raw Material Consumed		
Opening stock	17.93	9.34
Purchases	82.00	85.65
Less: Closing stock	24.82	17.93
Total	75.11	77.06
Packing Material Consumed		
Opening stock	20.16	-
Purchases	13.32	28.34
Less: Closing stock	16.59	20.16
Total	16.89	8.18
Total	92.00	85.24

21 Purchases of stock in trade

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Purchases of stock in trade	227.47	201.11
Total	227.47	201.11

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

22 Change in Inventories of work in progress and finished goods

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Opening Inventories		
Finished Goods	213.60	113.48
Less: Closing Inventories		
Finished Goods	216.63	199.91
Total	(3.03)	(86.43)

23 Employee benefit expenses

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Salaries and wages		
-Director's remuneration	11.70	8.85
-House Rent Allowance Exp A/C-Food	0.80	0.89
-Other Allowance Exp-Food	24.23	19.59
-Product Development	-	(10.80)
-Salaries and wages	209.34	158.58
Contribution to provident and other funds		
-ESIC	0.63	0.68
-Provident Fund	5.47	5.87
Staff welfare expenses		
-Staff Welfare	3.90	3.74
Retirement Benefit Obligation	0.80	2.12
Total	256.87	189.52

24 Finance costs

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Interest expense		
-Interest - Bank	21.64	9.84
-Interest on Loan	1.15	0.34
-Interest on Vehicle loan	0.44	0.91
Other borrowing costs		
-Bank Charges	1.65	2.40
-Loan Processing Fees	-	0.46
Total	24.88	13.95

25 Depreciation and amortization expenses

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Depreciation	81.68	37.71
Total	81.68	37.71

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

(CIN: U24233GJ2007PLC049692)

Notes forming part of the Financial Statements

26 Other expenses

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Auditors' Remuneration	1.60	1.30
Administrative Expenses		
-Postage and Courier Expense	19.71	12.81
Manufacturing Expenses		
-Drainage Expenses	0.19	0.30
-Electricity expenses	105.25	60.65
-Factory Expense	4.17	2.54
-Factory Rent Expense	0.01	-
-Gas Expense	2.99	1.64
-Loading-Unloading Charges	6.26	3.52
-Transportation Charges	19.33	18.37
-Water Charges	0.82	0.72
Professional fees		
-Legal & Professional Services	17.03	4.86
Rent	7.20	3.95
Repairs to buildings	4.27	4.16
Repairs to machinery	10.28	6.12
Repairs others	2.52	2.54
Rates and taxes	-	0.23
Selling & Distribution Expenses		
-Advertisement Expenditure	8.57	5.71
-Business Promotion Expense	0.34	5.31
-Marketing & Other Expenses	-	39.23
-Shipping Charges	1.08	1.29
Telephone expenses	1.12	0.57
Other Expenses		
-Accounting Fees	-	0.30
-Certification Charges	0.24	0.36
-Conference Expense	1.02	0.77
-Conveyance Expense	0.10	-
-Discount	1.14	0.03
-Exhibition expense	5.11	-
-Gardening Expense	0.05	0.40
-Internet Expenses	0.28	0.27
-IPO Expenses	9.29	-
-Laboratory Expense	1.34	1.56
-License Fees	0.03	1.04
-Maintenance Expense	0.20	0.20
-Membership Fees	0.10	0.12
-Office Expenses	15.00	3.25
-Other Expenses	2.94	0.08
-Petrol Expense	0.02	-
-Printing & Stationary	1.73	2.20
-Professional Tax	0.07	0.05
-Rates and Taxes	1.09	1.16
-Rent Expense Outlet	0.06	-
-Security Services	3.01	2.42
-Software Expenses	0.15	0.35
-Solar Expense	2.97	-
-Technical Service Charges	3.01	3.00
Total continued	261.69	193.38

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

Other expenses

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Total continued from previous page	261.69	193.38
-Trade Mark Registration fees	0.70	0.69
-Travelling & Conveyance Expenses	6.52	3.41
-Website Development charges	0.06	2.53
Insurance	1.47	0.50
Interest on TDS	0.35	-
Total	270.79	200.51

27 Tax Expenses

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Current Tax	0.40	11.35
Deferred Tax	3.48	(0.74)
Total	3.88	10.61

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

(CIN: U24233GJ2007PLC049692)

Notes forming part of the Financial Statements

28 Auditors' Remuneration

(Rs in lakhs)

Particulars	31-March-2026	31-March-2025
Payments to auditor as - Auditor	1.60	1.30
Total	1.60	1.30

29 Micro and Small Enterprise

(Rs in lakhs)

Particulars	31-March-2026		31-March-2025	
	Principal	Interest	Principal	Interest
Amount Due to Supplier	7.45		0.07	

30 Ratio Analysis

Particulars	Numerator/Denominator	31-March-2026	31-March-2025	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	1.46	2.30	-36.29%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	0.85	0.34	151.98%
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Debt Service}}$	0.08	1.86	-95.57%
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	-8.74%	4.90%	-278.29%
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	3.42	3.70	-7.59%
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Trade Receivable}}$	6.10	6.11	-0.18%
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Trade Payable}}$	8.52	7.17	18.81%
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Closing Working Capital}}$	5.05	2.74	84.02%
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	-8.72%	4.46%	-295.24%
(j) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	-3.01%	15.20%	-119.81%

Reasons for Variances

- (a) The ratio has decreased due to significant increase in Short Term Borrowing.
- (b) The ratio has Increased due to significant increase in Short term Borrowing.
- (c) The ratio has decreased due to significant earnings available for debt service fell sharply while debt service obligations remained steady.
- (d) Decrease in the Return on Equity (ROE) is primarily due to Swing from profit to net loss turned ROE negative.
- (e) Since the variance in the ratio is less than 25%, reasons for change is not given.
- (f) Since the variance in the ratio is less than 25%, reasons for change is not given.
- (g) Since the variance in the ratio is less than 25%, reasons for change is not given.
- (h) Net capital turnover Ratio is increased due to the fact that in current year working capital is significantly decreased as compared to last year.
- (i) Net profit ratio has decreased due to significant increase in expenses compared to total turnover.
- (j) The ratio has decreased due to significant expanded due to fresh short term borrowings..

As per our report of even date

For MGHVS & 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: 26164503ZFCZDD5798

Place: ANKLESHWAR

Date: 29/05/2026

HERRIK SHAH

MANAGING

01052316

SHRENIK SHAH

WHOLE TIME

00973690

KOMAL JAIN

COMPANY SECRETARY

MITALI SHRENIKKUMAR SHAH

CHIEF FINANCIAL OFFICER

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 CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST

MARCH, 2026

Note 31

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, 1956 and currently governed by 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 Plot No C1-B-106, Nr Mama Bhanja Factory Bhatpore GIDC, Bhatpore, Choryasi, Surat, Gujarat, India, 394510.

Summary of significant accounting policies & Notes on Consolidated Financial Statements for the year ended 31st March, 2026.

1. Basis Of Preparation Of Consolidated Financial Statements

- a. The Consolidated 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 Consolidated 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 Consolidated 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 consolidated 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.

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

(CIN No – U24233GJ2007PLC049692)

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

- 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.

2. Use Of Estimates

The preparation of consolidated 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 Equipment's & Depreciation:

a. Property, Plant and Equipment's –Tangibles

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

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
Vehicles	10 years
Solar System	15 Years

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

5. Intangible Assets

- a. Intangible assets are valued at cost of acquisition net of taxes, trade discount and rebate less accumulated amortization and impairment loss, if any. Such cost includes purchase price, borrowing costs, and any other directly attributable to bringing the asset to its working condition for the intended use.

Other Indirect Expenses incurred relating to project, net of income earned during the project development stage prior to its intended use, are considered as pre-operative expenses and disclosed under Intangible Assets under Development. The useful life of the Intangible asset is as follows:

<i>NAME OF INTANGIBLE ASSETS</i>	<i>USEFUL LIFE</i>
Computer Software	10 years

- b. *Goodwill on consolidation:*

Goodwill arising on consolidation represents the excess of cost of investment in subsidiary companies over the Company's share in the net assets of the subsidiaries as at the date of acquisition. Goodwill is recognized as an intangible asset and is carried at cost less impairment losses, if any. Goodwill is assessed for impairment whenever there is an indication that its carrying amount may not be recoverable.

6. 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 consolidated 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.

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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.

7. 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.

8. 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.

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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.

9. 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.

b. Deferred Taxation

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the consolidated 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.

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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.

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

All other borrowing costs are recognized 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 Group has identified the following reportable business segments:

- i. Pharma Products (Trading and Manufacturing of Medicines)
- ii. Freeze Dried Products

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The segment information disclosed below represents the consolidated financial information of the Group.

Year ended 31 st March, 2026	Pharma Products (Rs. In Lacs)	Freeze dried Products (Rs. In Lacs)	Total (Rs. In Lacs)
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: 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.

14. Acquisition of subsidiary

During the year, Hamps Bio Limited acquired 100% equity shares of HSDL Innovative Private Limited on 25th March, 2026, thereby making it a wholly owned subsidiary of the Company. Accordingly, these consolidated financial statements include the financial statements of the subsidiary from the date of acquisition.

Since this is the first year of consolidation, the comparative figures for the previous year represent the standalone figures of the Holding Company as there were no subsidiaries during the previous year.

15. 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.

16. Earnings Per Share (EPS)

Basic Earnings per Share ("EPS") is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

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The weighted average number of equity shares outstanding during the reported years is adjusted for events such as bonus issue, without a corresponding change in resources.

Diluted Earnings per Share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the reported years, adjusted for the effects of all dilutive potential equity shares, if any.

a. Calculation of Weighted Average No. of Equity Shares

<i>Particulars</i>	<i>For the year ended 31st March, 2026</i>	<i>For the year ended 31st March, 2025</i>
Number of Equity Shares	87,12,000	87,12,000*
Total Weighted Average No. of Equity Shares (Basic)	87,12,000	87,12,000*
Add : Dilution Effect on account of Share Application Money pending allotment * Time Effect	-	-
Total Weighted Average No. of Equity Shares (Diluted)	87,12,000	87,12,000

b. Basic EPS

<i>(Rs in lacs)</i>		
<i>Particulars</i>	<i>For the year ended 31st March, 2026</i>	<i>For the year ended 31st March, 2025</i>
Profit after Taxation as per statement of Profit & Loss	(73.87)	29.77
Weighted average no. of Equity Shares outstanding	87,12,000	87,12,000*
Basic Earnings per share (Face Value Rs. 10)	(0.85)	0.34

c. Diluted EPS

<i>(Rs in lacs)</i>		
<i>Particulars</i>	<i>For the year ended 31st March, 2026</i>	<i>For the year ended 31st March, 2025</i>
Profit after Taxation as per statement of Profit & Loss	(73.87)	29.77
Weighted average no. of Equity Shares outstanding	87,12,000	87,12,000*
Diluted Earnings per share (Face Value Rs. 10)	(0.85)	0.34

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* Bonus Issue of Shares

During the year, the Company issued bonus equity shares in the ratio of 1:1 by capitalization of the reserves pursuant to the approval of shareholders dated 30th August, 2025. Accordingly, the Earnings per share (EPS) for all periods presented have been restated in accordance with Accounting Standard (AS) 20- Earnings per Share.

17. Related Party Disclosures

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

<i>Particulars</i>	<i>Name</i>
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
Company Secretary	Komal Jain
Related Entities	M/s. Adinath Medicine, M/s. Mahavir Medicine
Relatives of KMPs	Alkababen Shah, Pallavi Shah, Herrik Shah HUF, Mountbaton Shah HUF, Asmita Chaklasiya, Maganbhai Devani, Shardaben Devani, Alpaben Devani

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

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

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c. Transactions With Related Parties For The Year Ended 31 March 2026 are As Follows:-

Name	Nature Of Transaction	Amount (Rs. In Lacs)	Amount (Rs. In Lacs)
		31st March 2026	31st March 2025
<i>Herrik Shah</i>	Managerial Remuneration	4.50	4.50
	Loan Accepted	57.00	46.00
	Loan Repaid	-	46.00
<i>Shrenikkumar Shah</i>	Managerial Remuneration	3.60	3.60
	Loan Accepted	37.50	14.00
	Loan Repaid	-	14.00
<i>Mountbaton Shah</i>	Managerial Remuneration	-	0.75
<i>Pallavi Shah</i>	Loan Accepted	37.50	-
<i>Mitali Shrenik Shah</i>	Managerial Remuneration	3.60	28.50
	Rent Paid	2.16	2.40
	Loan Accepted	37.70	-
<i>V4U Healthcare Private Limited</i>	Sales	13.96	12.61
	Rent Income	1.80	1.80
<i>Adinath Medicine</i>	Sales	34.15	24.89
<i>Mahavir Medicine</i>	Sales	10.36	8.85
<i>Komal Jain</i>	Professional Fees	2.6	2.60

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.

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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

(Rs in lacs)

<i>Particulars</i>	<i>For the year ended 31st March, 2026</i>	<i>For the year ended 31st March, 2025</i>
Earnings in Foreign Currency Export of Goods on FOB Basis	100.93	73.81
Value of Import on CIF Basis	-	-

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 consolidated financial statements.

- 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, 2026 is as follows:

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Sr. No.	Particulars	Financial Year 2025-26	Financial Year 2024-25
<i>(Rs In Lacs)</i>			
i)	The principal amount and the interest due thereon remaining unpaid to any supplier as at 31st March.		
	Principal Amount	7.45	0.07
	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. 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.
22. Balances in the accounts of Trade Receivables, Loans and Advances, Trade Payables and Other Current Liabilities are subject to confirmation / reconciliation, if any.
23. 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.
24. Previous year's figures have been regrouped and/or reclassified wherever necessary to make them comparable with current year figures.

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25. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
26. 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 MGHVS 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: 29/05/2026

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

1. Pharma Division

The Pharma Division focuses on the ethical marketing and distribution of pharmaceutical and nutraceutical products, supported by the Company's established distribution and medical representative network.

The division continues to contribute to the Company's diversified business model while providing a platform for developing and strengthening products in the healthcare and wellness categories.



HAMPS PHARMA DIVISION

Quality Medicines. Healthier Lives.

OUR PRODUCT RANGE

INJECTIONS	OUR PRODUCT RANGE		TABLETS
 Hemwall-FCM Ferric Carboxymaltose Injection 500 mg / 10 ml	 ALLSEF Injection Cefuroxime Injection IP 1.5 gm	 BEEP 40 Injection Pantoprazole for Injection 40 mg	 PAINACHE SR Paracetamol (IR) 300 mg & Paracetamol (SR) 700 mg Tablets
CARDIAC CARE	GASTRO CARE	PAIN MANAGEMENT	ANTISEPTIC CARE
 TELMIPULSE-AM Telmisartan & Amlodipine Tablets IP	 NXTFLO-20 Rabeprazole Sodium Tablets IP	 CADINXT GEL For quick relief from pain, swelling & inflammation	 COOLCAD Chlorhexidine Mouth Wash IP 100 ml


QUALITY ASSURANCE
Manufactured under stringent quality standards.


WIDE RANGE
Diverse portfolio across therapeutic categories.


PATIENT FOCUSED
Committed to safety, efficacy and better health outcomes.


TRUSTED CARE
Reliable products backed by science and innovation.



2. Freeze drying Division

Freeze-Dried Products

Our Freeze-Drying Division is focused on the manufacturing and supply of high-quality freeze-dried fruits, vegetables, herbs, nutraceutical ingredients and ready-to-eat products for domestic and international markets. With manufacturing facilities at Ankleshwar and Bhatpore, Surat, the Company is building scalable production capabilities to cater to growing demand for natural, convenient and value-added food products.

The division also serves as the foundation for the Company's growing consumer-brand strategy, with an increasing focus on developing Fzyezy as a retail brand for freeze-dried foods and convenient food products.



NATURAL | INNOVATIVE | SUSTAINABLE
FOR A HEALTHIER TOMORROW

Hamps Bio Ltd.
Growing to Serve...

*From Nature
to Nutrient*

PRODUCT OVERVIEW

FREEZE DRIED INGREDIENTS

Pure. Natural. Versatile. For a Healthier Tomorrow.

We bring the goodness of nature, through the power of freeze drying.
Our high-quality freeze-dried ingredients retain natural taste, colour, aroma
and nutrition – enabling healthier choices for a better tomorrow.



NATURAL
INGREDIENTS.
REAL IMPACT.

FREEZE DRIED FRUITS



Real fruit.
Lasting goodness.

- Strawberry
- Mango
- Banana
- Blueberry
- Kiwi
- and more...

FREEZE DRIED VEGETABLES



Nature's nutrition
anytime, anywhere.

- Broccoli
- Carrot
- Green Peas
- Corn
- Spinach
- Pumpkin
- and more...

FREEZE DRIED HERBS



Pure herbs.
Pure possibilities.

- Mint
- Coriander
- Basil
- Curry Leaves
- Fenugreek
- Dill
- Thyme
- and more...

FREEZE DRIED POWDERS



Concentrated
nutrition in every scoop.

- Strawberry Powder
- Mango Powder
- Beetroot Powder
- Spinach Powder
- Banana Powder
- Carrot Powder
- Moringa Powder
- and more...

FREEZE DRIED FLAKES



Crisp. Convenient.
Full of goodness.

- Strawberry Flakes
- Rose Flakes
- Onion Flakes
- Garlic Flakes
- Coconut Flakes
- and more...

CUSTOM SOLUTIONS



Your needs.
Our expertise.

- Custom formulations
- Application specific blends
- Private label solutions
- Different pack sizes
- Global quality standards



100%
NATURAL



NO
PRESERVATIVES



NO ARTIFICIAL
COLORS



NO ADDED
SUGAR



LONG
SHELF LIFE



FREEZE DRIED FOR
MAXIMUM NUTRITION



REAL COLOR
REAL FLAVOR



RETAINS TASTE
& AROMA



CONSISTENT
QUALITY



GLOBAL
REACH



SUSTAINABLE
& ECO-FRIENDLY

WHY CHOOSE Hamps?

- Premium quality freeze-dried ingredients
- Advanced freeze drying technology
- Consistent quality and food safety
- Flexible pack sizes and customised solutions
- Trusted by global customers

Let's create
better food solutions
together.



PARTNER
WITH US



BUILD
HEALTHIER
TOMORROWS



GROW
TOGETHER



*Goodness
Locked in
Nature.*

NATURE'S GOODNESS, FREEZE-DRIED TO PERFECTION

FzyEzy brings you a wide range of premium freeze-dried fruits, fruit powders, vegetable powders, superfood powders and ready to eat meals – made with advanced freeze drying technology to retain natural nutrition, taste, color and aroma without any additives or preservatives.



100% NATURAL
No Additives
No Preservatives



NUTRIENT RICH
Retains up to 98% of
Natural Nutrients



CONVENIENT
Lightweight & Easy
to Carry



LONG SHELF LIFE
Freshness Locked
for Longer



OUR PRODUCT RANGE

FREEZE DRIED FRUITS

Crispy, Light & Naturally Delicious



- Mango • Strawberry • Apple
- Pineapple • Banana • Kiwi
- Black Jamun & more

NATURAL FRUIT POWDERS

Real Fruits. Real Nutrition.



- Mango • Strawberry • Pink Guava
- Beetroot • Pomegranate • Blueberry
- Black Jamun • Apple & more

SUPERFOOD & VEGETABLE POWDERS

Power of Plants. Pure & Natural.



- Moringa • Wheatgrass • Spirulina
- Spinach • Kale • Broccoli
- Barley Grass & more

READY TO EAT MEALS

Just Add Hot Water & Enjoy!



- Pav Bhaji • Dal Fry • Jeera Rice
- Paneer Butter Masala • Palak Paneer
- Khichdi • And Many More



CLEAN LABEL
Nothing Artificial



HEALTHY & NUTRITIOUS
For a Better You



PERFECT FOR EVERY LIFESTYLE
Travel | Office | Home | Outdoor

WHY CHOOSE FZYEZY?

- ✓ Advanced Freeze Drying Technology
- ✓ Retains Natural Taste, Aroma & Color
- ✓ Rich in Nutrients & Antioxidants
- ✓ No Artificial Colors, Flavors or Preservatives
- ✓ Hygienically Packed for Maximum Freshness



TRUSTED QUALITY

At FzyEzy, quality is our promise. From sourcing the finest raw materials to advanced processing and hygienic packaging, every step ensures premium quality products you can trust.



Company Units

Hamps Bio Limited
(Formerly Known as Hamps Bio Pvt. Ltd.)

COMPANY OVERVIEW

Hamps Bio Limited is a leading manufacturer, supplier, and exporter of high-quality ingredients and value-added products. With a commitment to innovation, quality, and sustainability, we serve customers across the globe.

QUALITY ASSURED

Hamps Bio Limited
(Formerly Known as Hamps Bio Pvt. Ltd.)

COMPANY OVERVIEW

Hamps Bio Limited is a leading manufacturer, supplier, and exporter of high-quality ingredients and value-added products. With a commitment to innovation, quality, and sustainability, we serve customers across the globe.



QUALITY ASSURED
Stringent quality control at every stage



ADVANCED FACILITY
State-of-the-art infrastructure and technology



GLOBAL PRESENCE
Trusted by customers in domestic and international markets



SUSTAINABLE GROWTH
Committed to people, environment, and progress



STRATEGIC LOCATION
Ankleshwar, Gujarat - India's Industrial Hub



ADVANCED INFRASTRUCTURE
Designed for efficiency, safety, and scalability



HIGH QUALITY STANDARDS
Compliance with international norms



DEDICATED TEAM
Akked professionals driving excellence every day

reconstitution, delivering healthy and convenient solutions for global markets.

THE FREEZE DRYING ADVANTAGE



Retains Natural Nutrients & Flavor



No Preservatives or Additives



Long Shelf Life



Quick & Easy Rehydration



Ideal for Global Markets

HOW FREEZE DRYING WORKS



1. FREEZING
Products are deep-frozen to preserve their structure and freshness.



2. PRIMARY DRYING
Ice is removed through sublimation under vacuum, converting ice directly to vapor.



3. SECONDARY DRYING
Remaining moisture is removed to achieve stable, shelf-ready products.



4. PACKING
Hygienically packed to lock in purity, quality, and freshness.

OUR ANKLESHWAR UNIT

Our Ankleshwar unit is equipped with modern infrastructure and advanced freeze drying technology, enabling us to deliver premium quality products while meeting global standards.



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"At Hamps Bio Limited, we are driven by our mission to deliver purity, quality, and value in everything we do."

QUALITY • INNOVATION • INTEGRITY

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OUR TECHNOLOGY. YOUR ADVANTAGE.

Our modern freeze drying facility is designed for precision, efficiency, and consistency - ensuring that every product meets international quality standards and exceeds customer expectations.



ADVANCED EQUIPMENT
Custom-built freeze dryers for optimal performance



HIGH QUALITY ASSURANCE
Strict quality control at every stage



EXPERT TEAM
Skilled professionals ensuring process excellence



SUSTAINABLE PROCESS
Energy-efficient operations with minimal waste

"Preserving Nature. Enhancing Life."

QUALITY • INNOVATION • INTEGRITY

Bhatpore Unit, Surat

Our Bhatpore Unit in Surat is a state-of-the-art manufacturing facility dedicated to delivering premium quality freeze dried ingredients and products. Equipped with advanced technology and robust infrastructure, this unit reflects our commitment to innovation, quality and sustainability.

UNIT HIGHLIGHTS



Strategic Location

Located in Bhatpore, Surat – a prime industrial hub with excellent connectivity.



Advanced Facility

Designed with modern infrastructure and world-class freeze drying technology.



Quality Assured

Manufacturing excellence with stringent quality control at every step.



Sustainable Practices

Committed to eco-friendly operations and responsible manufacturing.



Wide Product Range

Freeze dried fruits, vegetables, herbs and customized ingredients.



Skilled Team

Driven by an experienced team passionate about quality and innovation.



“ At Bhatpore Unit, Surat, we transform nature's goodness into high-quality products with care, innovation and integrity. ”



ADVANCED TECHNOLOGY

Freeze Dried Machinery

At our Bhatpore Unit, Surat, we utilize advanced freeze drying technology to preserve the natural goodness, nutrients, color, aroma and taste of ingredients while ensuring extended shelf life.



Superior Quality Retention



Hygienic & Safe Process



High Efficiency Operations



Energy Efficient & Sustainable