

HIMALAYA NUTRAVEDICS INDIA LIMITED (Formerly known as HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED)

Annexure 1: Restated Summary Statement of Assets and Liabilities

(Amount in Lakhs)

Particulars	Annexure	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Equity and Liabilities					
Shareholders' Funds					
Share Capital	5	400.00	400.00	83.00	83.00
Reserves and Surplus	6	621.02	275.71	52.54	9.94
Total Equity		1021.02	675.71	135.54	92.94
Non-Current Liabilities					
Long-Term Borrowings	7	49.50	54.00	62.43	0.00
Deferred Tax Liabilities (Net)	8	0.00	0.00	0.23	0.68
Other Long-Term Liabilities	9	4.00	4.00	0.00	0.00
Long-Term Provisions	10	8.09	6.37	4.13	0.53
Total Non- Current Liabilities		61.59	64.37	66.79	1.22
Current liabilities					
Short-term borrowings	7	432.25	121.95	261.08	132.16
Trade payables	11				
i) Total outstanding dues of micro enterprise and small enterprise		69.67	120.42	59.86	49.14
ii) Total outstanding dues other than micro enterprise and small enterprise		26.25	7.75	1.71	6.15
Other current liabilities	12	49.13	47.14	64.74	37.34
Short-term provisions	10	127.67	44.30	19.45	4.64
Total Current Liabilities		704.96	341.57	406.84	229.42
TOTAL EQUITY & LIABILITIES		1787.57	1081.65	609.17	323.58
Assets					
Non-Current Assets					
Property, Plant and Equipment and Intangible Assets					
(i) Property, Plant and Equipment	13	108.57	120.47	140.87	47.71
(ii) Capital Work In Progress		0.00	0.00	0.00	0.00
(iii) Intangible Assets		7.50	8.07	8.90	10.15
Non Current Investments	14	6.84	3.34	1.84	0.00
Deferred Tax Asset (Net)	8	0.00	0.00	0.00	0.00
Long-Term Loans and Advances	15	0.00	0.00	0.00	0.00
Other Non-Current Assets	16	97.16	37.52	0.00	0.00
Total Non-Current Assets		220.07	169.40	151.61	57.85
Current Assets					
Inventories	17	651.00	328.41	252.29	132.95
Trade Receivables	18	792.58	563.96	155.26	94.19
Cash and Cash Equivalent	19	107.34	6.71	24.54	5.20
Short-Term Loans and Advances	15	9.07	7.45	13.79	25.05
Other Current Assets	16	7.51	5.72	11.67	8.34
Total Current Assets		1567.50	912.25	457.56	265.73
TOTAL ASSETS		1787.57	1081.65	609.17	323.58

Note:

The above statement should be read with the Statement of Notes to the Restated Financial Information in Annexure 4:

As per our report of even date attached
For J Singh & Associates
Chartered Accountants
Firm Registration No.: 110266W


On Behalf of HIMALAYA NUTRAVEDICS INDIA LIMITED


Rohit Asawa
Managing Director
DIN: 06379120


Divya Asawa
Director
DIN: 11079091


Krishna Kanth Sarada
Chief Financial Officer
PAN: FWWPS9708A


Pooja Biyani
Company Secretary
PAN: DINPB3206D


Ritesh Tawry
Partner
M. No. 213326



Place : Hyderabad
Date : 20-03-2026

Place : Hyderabad
Date : 20-03-2026

UDIN:-26213326 GDA FOR 5506

HIMALAYA NUTRAVEDICS INDIA LIMITED (Formerly known as HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED)

Annexure 2: Restated Summary Statement of Profit and Loss

(Amount in Lakhs)

Particulars	Annexure	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Revenue					
Revenue from operations	20	2017.85	2099.65	1442.56	204.60
Other income	21	0.97	0.04	0.32	0.18
Total Income		2018.82	2099.69	1442.88	204.79
Expenses					
Cost of materials consumed	22	1250.50	1376.04	904.22	180.24
Purchase of Stock in Trade	22A	0.00	0.00	0.00	0.00
Changes in inventories of Finished Goods, WIP and Traded Goods	22B	17.46	-79.44	-57.55	-99.84
Employee Benefits Expense	23	137.54	293.51	302.36	58.96
Finance Costs	24	12.72	31.89	18.37	3.02
Depreciation and amortisation Expense	13	16.14	42.34	16.04	5.73
Other Expenses	25	236.91	210.53	199.99	41.85
Total Expenses		1671.28	1874.86	1383.43	189.96
PROFIT BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS & TAX		347.54	224.83	59.46	14.82
Exceptional/Prior Period Items		0.00	0.00	0.00	0.00
PROFIT BEFORE TAX		347.54	224.83	59.46	14.82
Tax Expense					
Current tax		2.24	1.88	17.31	4.20
MAT Entitlement		0.00	0.00	0.00	0.00
Deferred tax (credit)/charge		0.00	-0.23	-0.46	0.68
Total Tax Expenses		2.24	1.65	16.85	4.89
Profit for the period / year		345.31	223.18	42.60	9.94
Earnings per equity share of Rs. 10/- each (in Rs.)					
a) Basic/Diluted EPS		17.22	24.81	5.13	3.88
b) Adjusted/Diluted EPS after Bonus Issue		11.48	16.54	3.42	2.59


Note:

The above statement should be read with the Statement of Notes to the Restated Financial Information of the Company in Annexure 4

As per our report of even date attached

For J Singh & Associates
Chartered Accountants
Firm Registration No.: 110266W

Ritesh Tawry
Partner
M. No. 213326



Place : Hyderabad
Date : 20-03-2026

UDIN: 26213326 GDAJOR 5506

On Behalf of HIMALAYA NUTRAVEDICS INDIA LIMITED


Rohit Asawa
Managing Director
DIN: 06379120


Krishna Kanth Sarda
Chief Financial Officer
PAN: FWWPS9708A

Place : Hyderabad
Date : 20-03-2026


Divya Asawa
Director
DIN: 11079091


Pooja Biyani
Company Secretary
PAN: DINPB3206D

Annexure 3: Restated Summary Statement of Cash Flows

(Amount in Lakhs)

Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period Ended 31st March, 2023
A. Cash flow from operating activities				
Profit before tax, as restated	347.54	224.83	59.46	14.82
Adjustments for :				
Depreciation and amortisation expense	16.14	42.34	16.04	5.73
Finance costs	12.72	31.89	18.37	3.02
Interest & Dividend income	-0.62	0.00	0.00	0.00
Operating profit before working capital changes	375.78	299.05	93.87	23.58
Changes in working capital:				
(Increase) / decrease Inventories	-322.59	-76.12	-119.35	-132.95
(Increase) / decrease in Trade Receivables	-228.62	-408.70	-61.07	-94.19
(Increase) / decrease in Other Current Assets	-1.78	5.95	-3.33	-8.34
Increase / (decrease) in Trade Payables	-32.26	66.60	6.29	55.29
Increase / (decrease) in Other Current Liabilities	1.99	-17.59	27.39	37.34
Increase / (decrease) in Long Term Provision/ Non Current Liabilities	1.71	2.24	3.60	0.53
Increase / (decrease) in Long Term Liabilities	0.00	4.00	0.00	0.00
(Increase) / decrease in Non Current Assets	-59.65	-37.52	0.00	0.00
Increase / (decrease) in Short Term Provision	83.37	24.85	14.82	4.64
Cash generated from / (utilised in) operations	-182.05	-137.23	-37.79	-114.10
Less : Income tax paid	-2.24	-1.88	-17.31	-4.20
Net cash flow generated from/ (utilised in) operating activities (A)	-184.29	-139.11	-55.10	-118.31
B. Cash flow from investing activities				
(Purchase)/Sale of property, plant and equipment	-3.68	-21.10	-107.96	-63.58
Net of Purchase/ Proceeds from Sale of Investments	-3.50	-1.50	-1.84	0.00
Interest and Dividend Received	0.62	0.00	0.00	0.00
Net cash flow utilised in investing activities (B)	-6.55	-22.60	-109.80	-63.58
C. Cash flow from financing activities				
(Increase) / decrease in Short term Loans and Advances	-1.61	6.34	11.26	-25.05
Net of Repayment/Proceeds from Short Term Borrowings	310.30	-139.13	128.92	132.16
Net of Repayment/Proceeds from Long Term Borrowings	-4.50	-8.44	62.43	0.00
Interest/Finance Charges Paid	-12.72	-31.89	-18.37	-3.02
Net cash flow generated from/ (utilised in) financing activities (C)	291.47	143.88	184.24	187.08
Net (decrease)/ increase in cash & cash equivalents (A+B+C)	100.62	-17.83	19.34	5.20
Cash and cash equivalents at the beginning of the period/ year	6.71	24.54	5.20	0.00
Cash and cash equivalents at the end of the period/ year	107.33	6.71	24.54	5.20

Note:

The above statement should be read with the Statement of Notes to the Restated Financial Information of the Company in Annexure 1, 2 and 4

The Cash Flow Statement has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under Section 133 of the Companies Act, 2013

As per our report of even date attached

For J Singh & Associates

Chartered Accountants

Firm Registration No.: 110266W

Ritesh Tawry
Proprietor
M. No. 213326



Place : Hyderabad
Date : 20-03-2026



On Behalf of HIMALAYA NUTRAVEDICS INDIA LIMITED

Rohit Asawa

Rohit Asawa
Managing Director
DIN: 06379120

K.K. Sarda
Krishna Kanth Sarda
Chief Financial Officer
PAN: FWWPS9708A

Place : Hyderabad
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Divya Asawa
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Director
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Pooja Biyani
Pooja Biyani
Company Secretary
PAN: DINPB3206D

UDIN: 26213326GDAJ0R5506

NOTES TO THE RESTATEMENT

A. Background of the Company

Our Company was originally incorporated as “ HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED” as a private limited company under the provisions of the Companies Act, 2013 vide Certificate of Incorporation dated June 16, 2022 issued by Central Registration Centre. Further, our Company was converted from a private limited company to public limited company pursuant to special resolution passed in the Extra-Ordinary General Meeting of the company dated December 11, 2023 and consequently, the name of our Company was changed from “HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED” to “HIMALAYA NUTRAVEDICS INDIA LIMITED” and a fresh certificate of incorporation dated December 12, 2025 was issued to our Company by the Central Processing Centre. The Corporate Identification Number of our Company is U24110TG2022PLC163732.

B. SIGNIFICANT ACCOUNTING POLICIES

a. BASIS OF PREPARATION

The audited financial statements were prepared in accordance with the accounting principles generally accepted in India, including the Accounting Standards as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended). The audited financial statements were prepared on a going concern basis under the historical cost convention on accrual basis. The accounting policies were consistently applied by the Company unless otherwise stated.

Based on the nature of products / activities of the company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

b. USE OF ESTIMATES

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported amounts of income and expenses during the year. The Management believes that the estimates used in preparation of standalone financial statements are prudent and reasonable. Estimates and underlying assumptions are reviewed at each balance sheet date.

Future results could differ due to these estimates and the differences between the actual results and estimates are recognized in the periods in which the results are known/materialise.

c. REVENUE RECOGNITION:

Sales of goods are recognized on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers.

The company accounts for variable considerations like, volume discounts, rebates and pricing incentives to customers as reduction of revenue on a systematic and rational basis.

Revenues are shown net of allowances/ returns, goods and services tax and applicable discounts and allowances.

(ii) Interest is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

(iii) Other items of income and expenses are recognised on accrual basis.

(iv) Income from export entitlement is recognised as on accrual basis.



NOTES TO THE RESTATMENT

d. FOREIGN CURRENCY TRANSACTIONS.

Initial recognition

Transactions in foreign currency are accounted for at exchange rates prevailing on the date of the transaction.

Measurement of foreign currency monetary items at Balance Sheet date

Foreign currency monetary items (other than derivative contracts) as at Balance Sheet date are restated at the year end rates.

Exchange difference

Exchange differences arising on settlement of monetary items are recognised as income or expense in the period in which they arise.

Exchange difference arising on restatement of foreign currency monetary items as at the year end being difference between exchange rate prevailing on initial recognition/subsequent restatement on reporting date and as at current reporting date is adjusted in the Statement of Profit & Loss for the respective year.

Any expense incurred in respect of Forward contracts entered into for the purpose of hedging is charged to the Statement of Profit and loss.

Forward Exchange Contract

The Premium or discount arising at the inception of the Forward Exchange contracts entered into to hedge an existing asset/liability, is amortized as expense or income over the life of the contract. Exchange Differences on such contracts are recognised in the Statement of Profit and Loss in the reporting period in which the exchange rates change. Any Profit or Loss arising on cancellation or renewal of such a forward contract is recognized as income or expense in the period in which such cancellation or renewal is made.

The Foreign currency exposures that have not been hedged by a derivative instrument or otherwise are as per schedule 4 (E).

e. INVESTMENTS

Non-Current/ Long-term Investments are stated at cost. Provision is made for diminution in the value of the investments, if, in the opinion of the management, the same is considered to be other than temporary in nature. 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.

Current investments are carried at lower of cost and fair value determined on an individual 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.

f. PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

Property, plant and equipment are stated at historical cost less accumulated depreciation, and accumulated impairment loss, if any. Historical cost comprises of the purchase price including duties and non-refundable taxes, borrowing cost if capitalization criteria are met, directly attributable expenses incurred to bring the asset to the location and condition necessary for it to be capable of being operated in the manner intended by management and initial estimate of decommissioning, restoring and similar liabilities.

Subsequent costs related to an item of property, plant and equipment are recognized as a separate asset, as An item of property, plant and equipment is derecognized on disposal or when no future economic benefits are Intangible assets are stated at cost less accumulated amortisation and impairment loss, if any.

g. DEPRECIATION AND AMORTISATION

Depreciation is calculated using the Written down value method over their estimated useful lives. The estimates of useful lives of PropertyPlant and Equipments are as follows:



NOTES TO THE RESTATMENT

Class of Assets	Useful life as per schedule II	Useful Life as per Group
Electrical Equipments	10 years	10 years
Computers	3 years	3 years
Software	5 Years	5 years
Office equipment	10 Years	10 years
Furniture and fixtures	10 years	10 years
Plant and Machinery	15 years	15 years
Vehicles	8 years	8 years

Leasehold improvements are amortised over of the lease or life of the asset whichever is less.

h. INVENTORIES:

Finished goods are valued at the lower of cost (First in First Out -FIFO basis) and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads and, where applicable, excise duty.

Raw Material is valued at cost (First in First Out -FIFO basis).

i. IMPAIRMENT OF ASSETS:

Property, plant and equipment and intangible assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value in use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets.

If such assets are considered to be impaired, the impairment to be recognized in the statement of profit and loss is measured by the amount by which the carrying value of the assets exceeds the estimated recoverable amount of the asset. An impairment loss is reversed in the statement of profit and loss if there has been a change in the estimates used to determine the recoverable amount. The carrying amount of the asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated depreciation) had no impairment loss been recognized for the asset in prior years.

j. RETIREMENT BENEFITS:

(i) Short-term employee benefits

Short term employee benefits are recognised as an expense at the undiscounted amount in the statement of Profit and loss for the year which includes benefits like salary, wages, bonus and are recognised as expenses in the period in which the employee renders the related service

(ii) Post employment benefits:

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 recognises contribution payable to the provident fund scheme as an expenditure, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognised as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognised as an asset to the extent that the pre payment will lead to, for example, a reduction in future payment or a cash refund.



NOTES TO THE RESTATMENT

Defined benefit Plans

Unfunded Plan:The Company has a defined benefit plan for Post-employment benefit in the form of Gratuity.

Liability for the above defined benefit plan is provided on the basis of valuation, as at the Balance Sheet date, carried out by an independent actuary. The actuarial method used for measuring the liability is the Projected Unit Credit method.

The Company provides Casual Leave and Sick Leave at the rate of one day each per month per employee, in addition to declared holidays. To encourage work-life balance and ensure consistent attendance planning across teams such leave benefits are non-accumulating and non-encashable and employees are encouraged to avail leaves. Accordingly, no provision has been made in the financial statements in respect of such leave benefits.

k. BORROWING COST

Borrowing costs are interest, commitment charges and other costs incurred by an enterprise in connection with Short Term/ Long Term borrowing of funds. Borrowing cost directly attributable to acquisition or construction of qualifying assets are capitalized as a part of the cost of the assets, upto the date the asset is ready for its intended use. All other borrowing costs are recognized in the Statement of Profit and Loss in the year in which they are incurred.

l. EARNINGS PER SHARE:

The earnings in ascertaining the Company's EPS comprises the net profit after tax attributable to equity shareholders and includes the post tax effect of any extraordinary items. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year.

Diluted earnings per share is computed by dividing the profit/(loss) after tax attributable to Equity Shareholders (including the post tax effect of extra ordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares which could have been issued on conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. Dilutive potential equity shares are determined independently for each period.

m. TAXATION:

Tax expense for the year comprising current tax & deferred tax are considered in determining the net profit for the year. Provision is made for current tax and based on tax liability computed in accordance with relevant tax laws applicable to the Company. Provision is made for deferred tax for all timing difference arising between taxable incomes & accounting income at currently enacted or substantively enacted tax rates, as the case may be. Deferred tax assets (other than in situation of unabsorbed depreciation and carry forward losses) are recognized only if there is reasonable certainty that they will be realized and are reviewed for the appropriateness of their respective carrying values at each Balance Sheet date. Deferred tax assets, in situation of unabsorbed depreciation and carry forward losses under tax laws are recognised only to the extent that where is virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be recognised. Deferred Tax Assets and Deferred Tax Liability are been offset wherever the Company has a legally enforceable right to set off current tax assets against current tax liability and where the Deferred Tax Asset and Deferred Tax Liability relate to Income taxes is levied by the same taxation authority.



NOTES TO THE RESTATMENT

n. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS:

(i) Provisions

A provision is recognized when the Company has a present obligation as a result of past event, if it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation.

(ii) Contingent Liability

Contingent Liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

(ii) Contingent Assets

Contingent Assets are neither recognised nor disclosed in the financial statements.

o. SEGMENT REPORTING

The Company is engaged solely in the business manufacturing of All kinds of Ayurvedic and Nutraceuticals formulations. As such, the Company operates in a single business and geographical segment and hence disclosing information as per requirements of Accounting Standard 17 "Segment Reporting", notified under Section 133 of the Companies Act, 2013, read together with para 7 of the Companies (Accounts) Rules, 2014 issued by the Ministry of Corporate Affairs is not applicable.

p. CASH & CASH EQUIVALENTS

Cash & cash equivalents comprise cash and cash on deposit with banks and corporations. The company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amount of cash to be cash equivalents.

q. LEASES

Leases where the Lessor effectively retains substantially all the risks and benefits of ownership of the Leased Asset, are classified as 'Operating Leases'. Lease rentals with respect to assets taken on 'Operating Lease' are charged to Statement of Profit and Loss on a straight line basis over the lease term.

Leases which effectively transfer to the Company substantially all the risks and benefits incidental to the ownership of the leased item are classified as 'Finance Lease'. Assets acquired on Finance Lease which substantially transfer all the risks and rewards of ownership to the Company are capitalized as assets by the Company at the lower of the fair value and the present value of the minimum lease payment and a liability is created for an equivalent amount. Lease rentals payable is apportioned between the liability and finance charge so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

r. Government Grants

Government grants / subsidies received towards specific fixed assets have been deducted from the gross value of the concerned fixed assets and grant / subsidies received during the year towards revenue expenses have been reduced from respective expenses.

Export benefits / incentives are accounted on accrual basis. Accordingly, estimated export benefits against exports affected during the year are taken into account as estimated incentives accrued till the end of the year. In case of License not revalidated after the date of expiry, the proportionate export benefit / incentive taken credit in earlier year(s) is written off in the year of expiry of License.



HIMALAYA NUTRAVEDICS INDIA LIMITED (Formerly known as HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED)

Annexure 4: Statement of Notes to the Restated Financial Information

C. Contingent liabilities and commitments

(i) Contingent liabilities

Particulars	(Amount in Lakhs)			
	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Claims against the Company not acknowledged as debt				
Custom Duty saved on import of Capital Goods under EPCG Scheme	0.00	0.00	0.00	0.00
Bank Guarantees	0.00	0.00	0.00	0.00
Indirect Tax Liability	0.00	0.00	0.00	0.00
Direct Tax Liability	0.00	0.00	0.00	0.00
Corporate Guarantee Given by Company *	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00

The Company received a communication via e-mail dated December 23, 2025 from the Income Tax Department under Section 143(1)(a) of the Income tax Act, 1961, stating that the deduction claimed in the return of income for AY 2025-26 under Section 80 IAC of the Income tax Act, 1961 was proposed to be disallowed on the ground that Form 10CCB had not been filed within the prescribed due date.

In response to the said communication, the Company submitted its reply on December 24, 2025, clarifying that Form 10CCB had been duly obtained prior to filing the return of income and that the non-uploading of the form on the income-tax portal was due to an inadvertent technical lapse. The Company further submitted that the form was subsequently uploaded on December 16, 2025, and the same was accepted on December 19, 2025, prior to the processing of the return. Accordingly, it was submitted that the delay was merely procedural in nature and that all substantive conditions for claiming the deduction under Section 80-IAC had been duly satisfied.

However, the response submitted by the Company was not accepted by the Department, and an Intimation order dated March 06, 2026 was issued under Section 143(1) of the Income tax Act, 1961, raising a demand of ₹27,25,970. Aggrieved by the said intimation, the Company is planning to file an appeal.

D. Earning & Expenditure in foreign currency on accrual basis

Particulars	(Amount in Lakhs)			
	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Foreign Currency Expenditure (Net off Remittance Charges)				
Earning	0.00	0.00	0.00	0.00
Purchase	0.00	0.00	0.00	0.00
Expenses	0.00	0.00	0.00	0.00

E. The year end foreign currency exposures that have not been hedged by a derivative instrument or otherwise are given below:

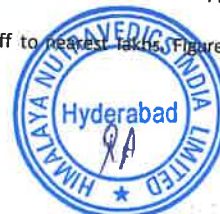
Particulars	(Amount in Lakhs)			
	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Foreign Currency Exposure that have not been Hedged by Derivative Instruments	0.00	0.00	0.00	0.00

F. Changes in Accounting Policies in the Periods/Years Covered In The Restated Financials

There is no change in significant accounting policies adopted by the Company.

G. Notes On Restatement Made In The Restated Financials

- 1) The financial statements including financial information have been prepared after making such regroupings and adjustments, considered appropriate to comply with the same. As result of these regroupings and adjustments, the amount reported in the financial statements/information may not necessarily be same as those appearing in the respective audited financial statements for the relevant years.
- 2) Contingent liabilities and commitments (to the extent not provided for) - A disclosure for a contingent liability is also made when there is a possible obligation that may, require an outflow of the Company's resources.
- 3) Figures have been rearranged and regrouped wherever practicable and considered necessary.
- 4) The management has confirmed that adequate provisions have been made for all the known and determined liabilities and the same is not in excess of the amounts reasonably required to be provided for.
- 5) The balances of trade payables, trade receivables, loans and advances are unsecured and considered as good are subject to confirmations of respective parties concerned.
- 6) Realizations: In the opinion of the Board and to the best of its knowledge and belief, the value on realization of current assets and loans and advances are approximately of the same value as stated.
- 7) Contractual liabilities: All other contractual liabilities connected with business operations of the Company have been appropriately provided for.
- 8) Amounts in the financial statements: Amounts in the financial statements are rounded off to nearest lakhs. Figures with "-" indicate negative values.



Annexure 4: Statement of Notes to the Restated Financial Information

H. Restatement adjustments, Material regroupings and Non-adjusting items

(a) Impact of restatement adjustments

Below mentioned is the summary of results of restatement adjustments made to the audited financial statements of the respective period/years and its impact on profits.

(Amount in Lakhs)

Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Profit after tax as per audited financial statements	329.95	223.62	52.42	15.02
Adjustments to net profit as per audited financial statements				
Increase / Decrease in Expenses/Income (refer note (b)(i) below)	15.36	0.66	-10.76	-5.25
(Increase) / Decrease in Gratuity Expenses	0.00	4.41	-3.75	-0.66
(Increase) / Decrease in Interest on Car Loan	0.00	0.43	-0.43	0.00
(Increase) / Decrease in Insurance Expenses	0.00	-0.52	0.52	0.00
(Increase) / Decrease in Depreciation expenses	0.00	0.00	0.00	0.00
(Increase) / Decrease in Consultancy expenses	0.00	0.00	0.00	0.00
(Increase) / Decrease in PF and ESI	11.02	0.00	-6.67	-4.35
(Increase) / Decrease in Professional Tax Expenses	0.56	0.00	-0.32	-0.24
(Increase) / Decrease in MSME Interest	3.77	-2.51	-1.26	-0.01
(Increase) / Decrease in Bank Charges	0.00	0.00	0.00	0.00
(Increase) / Decrease in GST Input	0.00	-1.15	1.15	0.00
(Increase) / Decrease in ROC Challan	0.00	0.00	0.00	0.00
Excess / Short Provision for Tax/MAT (refer note (b)(ii) below)	0.00	0.00	0.00	0.00
Differed Tax Liability / Assets Adjustments (refer note (b)(iii) below)	0.00	-1.11	0.95	0.17
Total adjustments	15.36	-0.45	-9.81	-5.09
Restated profit after tax for the period/ years	345.31	223.17	42.60	9.93

Note:

A positive figures represents addition and figures in brackets represents deletion in the corresponding head in the audited financial statements for respective reporting periods to arrive at the restated numbers.

(b) Explanatory notes for the restatement adjustments

- (i) The Amount relating to the Income / Expenses have been adjusted in the year to which the same related to & under which head the same relates to.
- (ii) The Company has provided Excess or Short Provision/MAT in the year in which the Income Tax Return has been filled for the respective financial year But in the Restated Financial Information the company has provided Excess or Short Provision/MAT in the year to which it relates to.
- (iii) There is change in deferred tax assets / liabilities as per audited books of accounts and as per restated books for respective financial covered under the restated financial information and the same has been given effect in the year to which the same relates to.

To give Explanatory Notes Regarding Adjustment :-

Appropriate adjustment have been made in the restated financial statement, wherever required, by reclassification of the corresponding item of income, expenses, assets and liabilities, in order to bring them in line with the groupings as per audited financial of the company for all the years and the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation 2018.

(c) Reconciliation of restated Equity / Networth:

(Amount in Lakhs)

Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Equity / Networth as per Audited Financials	1021.02	691.07	150.44	98.02
Adjustment for:				
Difference Pertaining to changes in Profit / Loss due to Restated Effect for the period covered in Restated Financial	0.00	-15.36	-14.90	-5.09
Prior Period Adjustments	0.00	0.00	0.00	0.00
Equity / Networth as Restated	1021.02	675.71	135.54	92.93

To give Explanatory Notes Regarding Adjustment :-

Appropriate adjustment have been made in the restated financial statement, wherever required, by reclassification of the corresponding item of income, expenses, assets and liabilities, in order to bring them in line with the groupings as per audited financial of the company for all the years and the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation 2018.



HIMALAYA NUTRAVEDICS INDIA LIMITED (Formerly known as HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED)

Annexure 5: Restated Statement of Share capital

(Amount in Lakhs)

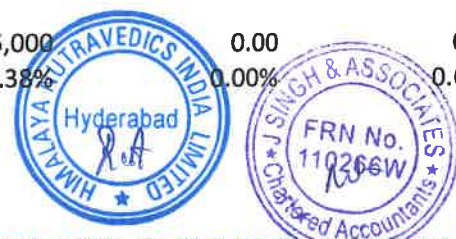
Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Authorised share capital				
Equity shares of Rs. 10 each				
- Number of shares	70,00,000	70,00,000	10,00,000	10,00,000
- Amount	700.00	700.00	100.00	100.00
	700.00	700.00	100.00	100.00
Issued, subscribed and fully paid up				
Equity shares of Rs. 10 each				
- Number of shares	40,00,000	40,00,000	8,30,000	8,30,000
- Amount	400.00	400.00	83.00	83.00
	400.00	400.00	83.00	83.00

Reconciliation of equity share capital

Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Balance at the beginning of the period/year				
- Number of shares	40,00,000	8,30,000	8,30,000	-
- Amount	400.00	83.00	83.00	0.00
Add: Shares issued during the period/year				
- Number of shares	-	31,70,000	-	8,30,000
- Amount	0.00	317.00	0.00	83.00
Add: Bonus Shares issued during the period/year				
- Number of shares	0.00	0.00	0.00	0.00
- Amount	0.00	0.00	0.00	0.00
Balance at the end of the period/year				
- Number of shares	40,00,000.00	40,00,000.00	8,30,000.00	8,30,000.00
- Amount	400.00	400.00	83.00	83.00

Shareholders holding more than 5% of the shares of the Company

Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Equity shares of Rs. 10 each				
Rohit Asawa				
- Number of shares	1,98,000	1,98,000	3,10,000	3,10,000
- Percentage holding (%)	4.95%	4.95%	37.35%	37.35%
Sneha Penmatsa				
- Number of shares	3,20,000	3,20,000	4,15,000	4,15,000
- Percentage holding (%)	8.00%	8.00%	50.00%	50.00%
Divya Asawa				
- Number of shares	10,22,000	10,22,000	1,00,000	1,00,000
- Percentage holding (%)	25.55%	25.55%	12.05%	12.05%
Chanda Asawa				
- Number of shares	18,15,000	18,15,000	0.00	0.00
- Percentage holding (%)	45.38%	45.38%	0.00%	0.00%



HIMALAYA NUTRAVEDICS INDIA LIMITED (Formerly known as HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED)

Krishna Kiran Kakarlapudi

- Number of shares	6,40,000	6,40,000	0.00	0.00
- Percentage holding (%)	16.00%	16.00%	0.00%	0.00%

Particulars	Shares held by Promoters at the end of the period		
	For the period 30th September, 2025		
	No of Shares	% of total Shares	% Change during the year
Rohit Asawa	1,98,000	4.95%	0.00
Divya Asawa	10,22,000	25.55%	0.00
Umesh Chand Asawa	5,000	0.13%	0.00
Sneha Penmatsa	3,20,000	8.00%	0.00



HIMALAYA NUTRAVEDICS INDIA LIMITED (Formerly known as HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED)

Particulars	Shares held by Promoters at the end of the year		
	For the year ended 31 March 2025		
	No of Shares	% of total Shares	% Change during the year
Rohit Asawa	1,98,000	4.95%	-0.32
Divya Asawa	10,22,000	25.55%	0.14
Umesh Chand Asawa	5,000	0.13%	0.00
Sneha Penmatsa	3,20,000	8.00%	-0.42

Particulars	Shares held by Promoters at the end of the year		
	For the year ended 31 March 2024		
	No of Shares	% of total Shares	% Change during the year
Rohit Asawa	3,10,000	37.35%	0.00
Divya Asawa	1,00,000	12.05%	0.00
Umesh Chand Asawa	5,000	0.60%	0.00
Sneha Penmatsa	4,15,000	50.00%	0.00

Particulars	Shares held by Promoters at the end of the year		
	For the period ended 31 March 2023		
	No of Shares	% of total Shares	% Change during the year
Rohit Asawa	3,10,000	37.35%	100.00
Divya Asawa	1,00,000	12.05%	100.00
Umesh Chand Asawa	5,000	0.60%	100.00
Sneha Penmatsa	4,15,000	50.00%	100.00

Terms & Rights attached to Equity Shares.

The Company has only one class of share referred to as Equity Shares having a par value of Rs.10/- each. Each holder of Equity Shares is entitled to one vote per share. Dividend on such shares is payable in proportion to the paid up amount. Dividend (if any) recommended by board of directors (other than interim dividend) is subject to approval of the shareholders in the ensuing Annual General Meeting.

In the event of winding up of the company, the holder of Equity Shares will be entitled to receive any of the remaining assets of the company after all preferential amounts and external liabilities are paid in full. However, no such preferential amount exists currently. The distribution of such remaining assets will be on the basis of number of Equity Shares held and the amount paid up on such shares.

- (i) The Figures disclosed above are based on the summary statement of assets and liabilities of the company
The above statement should be read with the restated statement of assets & liabilities, Restated statement of Profit & Loss,
- (ii) Restated statement of Cashflow, significant accounting policies & notes to restated summary statements as appearing in annexures 1, 2, 3 & 4 respectively.



Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
A. Securities premium account				
Balance at the beginning of the period / year	0.00	0.00	0.00	0.00
Add : On shares issued	0.00	0.00	0.00	0.00
Less : Issue of Bonus Shares	0.00	0.00	0.00	0.00
Balance at the end of the period/year	0.00	0.00	0.00	0.00
B. Surplus in the Restated Summary Statement of Profit and Loss				
Balance at the beginning of the period/year	275.71	52.54	9.94	0.00
Add / Less :-Prior Period Expense/ Income	0.00	0.00	0.00	0.00
Less : Issue of Bonus Shares	0.00	0.00	0.00	0.00
Add : Transferred from the Restated Summary Statement of Profit and Loss	345.31	223.18	42.60	9.94
Balance at the end of the period/year	621.02	275.71	52.54	9.94
Total (A+B)	621.02	275.71	52.54	9.94

Note:

- The Figures disclosed above are based on the summary statement of assets and liabilities of the company
- The above statement should be read with the restated statement of assets & liabilities, Restated statement of Profit & Loss, Restated statement of Cashflow, significant accounting policies & notes to restated summary statements as appearing in annexures 1, 2, 3 & 4 respectively.



Annexure 7: Restated Statement of Long-term / Short-term borrowings

Particulars	Period Ended 30th Sep, 2025		Year Ended 31st March, 2025		Year Ended 31st March, 2024		Period ended 31st March, 2023	
	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term
Secured								
(a) Loans from Banks	0.00	423.45	0.00	113.51	0.00	98.33	0.00	0.00
(b) Vehicle Loan	49.50	0.00	54.00	0.00	62.43	0.00	0.00	0.00
(c) Current Maturity	0.00	8.80	0.00	8.44	0.00	7.75	0.00	0.00
	49.50	432.25	54.00	121.95	62.43	106.08	0.00	0.00
Unsecured								
(d) Loans from , Directors, Members, Related Parties, & Inter Corporate Deposit	0.00	0.00	0.00	0.00	0.00	155.00	0.00	132.16
From Directors, Members, & Related Parties	0.00	0.00	0.00	0.00	0.00	155.00	0.00	132.16
	0.00	0.00	0.00	0.00	0.00	155.00	0.00	132.16
	49.50	432.25	54.00	121.95	62.43	261.08	0.00	132.16



Long Term Borrowings (Secured)								
SNo.	Lender	Nature of Facility	Loan	Outstanding as on 30th September, 2025	Rate of Interest/Margin	Repayment Term	Security/ Principal terms and conditions	Collateral Security/ other Condition
1	Mercedes Benz Financial Services Private Limited	Vehicle Loan	70.80	58.31	8.54 % p.a.	Repayable in 35 Monthly Installments of Rs. 1,12,008 and last installment of Rs. 46,72,800	Hypothecation of Mercedes Benz Car	

Short Term Borrowing (Secured and Unsecured)

Sr No.	Lender	Nature of Facility	Loan	Outstanding as on 30th September, 2025	Rate of Interest/Margin	Repayment Terms	Security/ Principal terms and conditions	Collateral Security/ other Condition
1	The Cosmos Co Op Bank Limited	Cash Credit	500.00	423.45	8.95 % p.a. (floating)	Repayable On Demand	Hypothecation of all the current Assets of the company	Collateral Security i) EMT by the way of MODTD of the house bearing no 13-8-55 , plot no. 12 located at Gautam Nagar Colony, Gaddianaram Village , LB nagar built up area of 2800 sft on land admeasuring 305 Sq yds belonging to Mrs. Kakarlapudi Kanaka Durga Sundari Hypothecation of Machinery Personal Guarantee of i) Shri Rohit Asawa ii) Mrs.Sneha Penmatasa iii) Mrs.Kakarlapudi Kanaka Durga Sundari iv) Mrs. Chanda Asawa v) Mrs. Divya Asawa



Annexure 8: Deferred Tax Assets/Liabilities

(Amount in Lakhs)

Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Year Ended 31st March, 2023
Deferred Tax Assets & Liabilities Provision				
WDV As Per Companies Act 2013	0.00	0.00	149.77	57.85
WDV As Per Income Tax Act	0.00	0.00	144.46	54.48
Difference in WDV	0.00	0.00	5.31	3.38
Gratuity Provision	0.00	0.00	-4.41	-0.66
Total Timing Differene	0.00	0.00	0.90	2.71
Tax Rate as per Income Tax (DTA) / DTL	25.17%	25.17%	25.17%	25.17%
	0.00	0.00	0.23	0.68
Deferred Tax Assets & Liabilities Summary				
Opening Balance of (DTA) / DTL	0.00	0.23	0.68	0.00
Add: Provision for the Year	0.00	-0.23	-0.46	0.68
Closing Balance of (DTA) / DTL	0.00	0.00	0.23	0.68

Note:

In accordance with accounting standard 22, Accounting for taxes on income, issued by the Institute of Chartered Accountant of India, the Deferred Tax Liabilities (net of Assets) is provided in the books of account as at the end of the year/ (period)

Annexure 9: Restated Statement of Other long-term liabilities

(Amount in Lakhs)

Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Security Deposit Payable	4.00	4.00	4.00	0.00
	4.00	4.00	0.00	0.00

Annexure 10: Restated Statement of Provisions

(Amount in Lakhs)

Particulars	Period Ended 30th Sep, 2025		Year Ended 31st March, 2025		Year Ended 31st March, 2024		Period ended 31st March, 2023	
	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term
Provision for employee benefits:								
Provision for Gratuity & Leave Encashment	8.09	0.48	6.37	0.33	4.13	0.28	0.53	0.13
Provision for Others		25.11		3.77		1.26		0.01
Provision for Audit Fees	0.00	0.90	0.00	0.90	0.00	0.60	0.00	0.30
Provision for Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electricity Charges Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Provision For Income Tax	0.00	101.18	0.00	39.30	0.00	17.31	0.00	4.20
	8.09	127.67	6.37	44.30	4.13	19.45	0.53	4.64

Note:

The figures disclosed above are based on the restated summary statement of assets & liabilities of company.

The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow Statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.



HIMALAYA NUTRAVEDICS INDIA LIMITED (Formerly known as HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED)

Annexure 10: Restated Statement of Provisions

(Amount in Lakhs)

The following table sets out the status of the Gratuity Scheme in respect of employees of the Company:

Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Projected Benefit Obligation	8.57	6.70	4.41	0.66
Funding Status	Non -Funded	Non -Funded	Non -Funded	Non -Funded
Fund Balance	-	-	-	-
Current Liability	0.48	0.33	0.28	0.13
Non Current Liability	8.09	6.37	4.13	0.53

The actuarial assumptions used in accounting for the gratuity plan were as follows:

Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Demographic Assumption:				
Mortality Rate	Indian Assured Lives Mortality (2012-14) Ult. 60	Indian Assured Lives Mortality (2012-14) Ult. 60	Indian Assured Lives Mortality (2012-14) Ult. 60	Indian Assured Lives Mortality (2012-14) Ult. 60
Retirement Age				
Attrition Rate	12.00%	12.00%	12.00%	12.00%
Financial Assumption:				
Salary Escalation Rate	8.00%	8.00%	8.00%	8.00%
Discount Rate	7.28%	6.98%	7.23%	7.51%

(Amount in Lakhs)

Annexure 11: Restated Statement of Trade payables

Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Dues of micro and small enterprises (refer note below)	69.67	120.42	59.86	49.14
Dues to others	26.25	7.75	1.71	6.15
Creditors for Expenses				
	95.91	128.17	61.57	55.29



Annexure 11.1: Trade payables ageing schedule

(Amount in Lakhs)

Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Disputed Dues	0.00	0.00	0.00	0.00
Undisputed Dues				
(a) Micro, Small & Medium Enterprise				
Less than 1 year	69.67	120.42	59.86	49.14
1 to 2 years				
2 to 3 years				
More than 3 Years				
(b) Other				
Less than 1 year	26.25	7.75	1.71	6.15
1 to 2 years				
2 to 3 years				
More than 3 Years				

Note: Micro and Small Enterprises

Disclosure as per Section 16 of the MSME Act 2006

i. Amount due and outstanding to MSME suppliers as at the end of the accounting period / year.	69.67	120.42	59.86	49.14
ii. Interest paid during the period / year to MSME.	0.00	0.00	0.00	0.00
iii. Interest payable at the end of the accounting period / year to MSME.	3.82	3.77	1.26	0.01
iv. Interest accrued and unpaid at the end of the accounting period / year to MSME.				

Trade Payables as on 30th September, 2025 has been taken as certified by the management of the company

HIMALAYA NUTRAVEDICS INDIA LIMITED (Formerly known as HIMALAYA NUTRAVEDICS INDIA)

(Amount in Lakhs)

Annexure 12: Restated Statement of Other Current Liabilities

Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Other Current Liabilities				
Salaries and Wages Payable	24.15	24.64	26.22	15.72
Expenses Payable	1.11	0.79	1.70	3.63
GST Payable	0.00	0.00	4.56	0.00
TDS Payable	3.51	4.47	1.26	0.99
Provident Fund	12.51	12.66	12.57	3.78



ESIC	1.13	1.13	1.13	0.57
Profession Tax	0.67	0.67	0.70	0.24
Director Remuneration Payable	2.73	2.30	0.90	0.00
Interest accrued but not due	0.00	0.38	0.43	0.00
Advance from Customers	3.31	0.10	15.26	12.42
	49.13	47.14	64.74	37.34

Notes:

Advance received from the customers have been taken as certified by the management of the company and no security has been offered by the company against the same.

The figures disclosed above are based on the restated summary statement of assets & liabilities of company.

The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.



Annexure 14 : Non Current Investments

Particulars	Period Ended 30th Sep, 2025		Year Ended 31st March, 2025		Year Ended 31st March, 2024		Period ended 31st March, 2023	
	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term
Shares of Cosmos Co- Op Bank Limited (At Cost)	5.00	0.00	1.50	0.00	0.00	0.00	0.00	0.00
Gold Coins (At Cost)	1.84	0.00	1.84	0.00	1.84	0.00	0.00	0.00
	6.84	0.00	3.34	0.00	1.84	0.00	0.00	0.00

1 The figures disclosed above are based on the restated summary statement of assets & liabilities of company.

2 The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.

Annexure 15: Restated Statement of Loans and advances

(Amount in Lakhs)

Particulars	Period Ended 30th Sep, 2025		Year Ended 31st March, 2025		Year Ended 31st March, 2024		Period ended 31st March, 2023	
	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term
<u>Unsecured, considered good unless stated otherwise</u>								
Advances								
Advance to Employees	0.00	2.88	0.00	0.90	0.00	5.00	0.00	5.53
Advance to Creditors	0.00	5.31	0.00	5.94	0.00	8.79	0.00	10.97
Advance to Others	0.00	0.88	0.00	0.62	0.00	0.00	0.00	0.00
Advance to Related Parties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.55
	0.00	9.07	0.00	7.45	0.00	13.79	0.00	25.05

Note :-

1 Advance given to suppliers have been taken as certified by the management of the company.

2 No Securities have been taken by the company against advances given to suppliers.

3 The figures disclosed above are based on the restated summary statement of assets & liabilities of company.

4 The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.

Annexure 16 : Other Current Assets

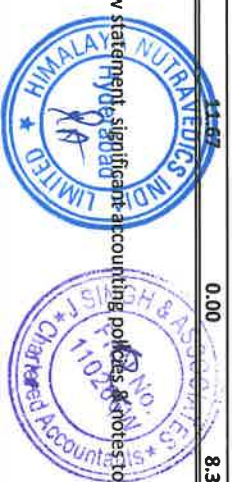
(Amount in Lakhs)

Particulars	Period Ended 30th Sep, 2025		Year Ended 31st March, 2025		Year Ended 31st March, 2024		Period ended 31st March, 2023	
	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term
Income Tax / TDS Receivable	0.00	0.62	0.00	0.14	0.00	9.71	0.00	0.00
Prepaid Expenses	0.00	1.05	0.00	0.60	0.00	0.52	0.00	0.00
Security Deposits	0.10	0.00	0.10	0.00	0.00	0.00	0.00	0.00
Statutory Dues Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Duty Drawback Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GST - Receivable	0.00	3.67	0.00	4.02	0.00	0.00	0.00	6.42
Deferred IPO Exp	0.00	1.45	0.00	0.00	0.00	0.00	0.00	0.00
MVAT / GST - Refund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAT Credit	97.06	0.00	37.42	0.00	0.00	0.00	0.00	0.00
Preliminary expenses to the extent not written off	0.00	0.72	0.00	0.96	0.00	1.44	0.00	1.92
	97.16	7.51	37.52	5.72	0.00	11.67	0.00	8.34

Note :-

1 The figures disclosed above are based on the restated summary statement of assets & liabilities of company.

The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.



Annexure 17: Restated Statement of Inventories.

Particulars	Period Ended 30th	Year Ended 31st	Year Ended 31st	Period ended 31st
	Sep, 2025	March, 2025	March, 2024	March, 2023
Finished Goods	65.32	141.11	77.82	99.84
Raw Materials & Packing Material	431.64	91.59	94.91	33.11
Work In Progress	154.04	95.71	79.56	0.00
	651.00	328.41	252.29	132.95

Note :-

Value of Inventories as on 30th September, 2025 has been taken as certified by the management of the company.

Annexure 18: Restated Statement of Trade Receivables

(Amount in Lakhs)

Particulars	Period Ended 30th	Year Ended 31st	Year Ended 31st	Period ended 31st
	Sep, 2025	March, 2025	March, 2024	March, 2023
Undisputed - Considered Good				
1. From Directors/ Promoters / Promotor				
Group / Associates / Relative of Directors /				
Group Companies				
Over Six Months	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
2. From Others				
Less than Six Months	778.73	545.70	155.26	94.19
6 Months to 1 Year	0.64	13.18	0.00	0.00
1 Year to 2 Years	13.22	5.07	0.00	0.00
2 Years to 3 Years	0.00	0.00	0.00	0.00
More Than 3 Years	0.00	0.00	0.00	0.00
(ii) Undisputed – which have significant increase in credit risk	0.00	0.00	0.00	0.00
(iii) Undisputed – credit impaired	0.00	0.00	0.00	0.00
(iv) Disputed – considered good	0.00	0.00	0.00	0.00
(v) Disputed – considered doubtful	0.00	0.00	0.00	0.00
(vi) Disputed – credit impaired	0.00	0.00	0.00	0.00
	792.58	563.96	155.26	94.19

Note :-

- As per the view of the Management of the Company there is no doubtful debts and hence provision for doubtful debts have not been made.
- Trade Receivables as on 30th September, 2025 has been taken as certified by the Management of the Company.
- The figures disclosed above are based on the restated summary statement of assets & liabilities of company.
- The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.



Annexure 19: Restated Statement of Cash and Cash Equivalent

(Amount in Lakhs)

Particulars	Period Ended 30th	Year Ended 31st	Year Ended 31st	Period ended 31st
	Sep, 2025	March, 2025	March, 2024	March, 2023
Cash and cash equivalents				
Cash on hand	2.88	4.12	7.83	3.32
Balances with Banks				
In Current Accounts	7.94	2.59	15.73	1.88
In Deposit Accounts				
In Fixed Deposit with banks held as margin or security	96.52	0.00	0.98	0.00
	107.34	6.71	24.54	5.20

Note :-

- 1 The figures disclosed above are based on the restated summary statement of assets & liabilities of company.
The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss,
- 2 restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.



Annexure 20: Restated Statement of Revenue from operations (Amount in Lakhs)

Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Revenue from operations				
Sale of products				
Net Sales of Goods	2057.37	2148.09	1442.56	204.60
Net Sales of Services	0.00	0.00	0.00	0.00
Less:- Inter Branch Revenue	-39.52	-48.45	0.00	0.00
Other Operative Revenue	0.00	0.00	0.00	0.00
	2017.85	2099.65	1442.56	204.60
State wise	Amount	Amount	Amount	Amount
Telangana	281.79	241.43	413.77	78.81
Andhra Pradesh	87.24	86.18	109.09	43.95
Karnataka	15.13	35.58	41.00	0.88
Maharashtra / Goa	33.81	51.86	42.00	3.47
Tamil Nadu	32.09	31.03	36.41	9.52
Kerala	1055.45	1447.12	657.42	51.50
Punjab	36.63	30.46	20.52	2.21
Haryana	12.09	19.34	19.84	0.00
Rajasthan	14.87	18.46	10.65	0.00
Uttar Pradesh	176.13	66.60	0.11	0.00
West Bengal	15.04	19.21	13.76	0.00
Uttrakhand	11.25	10.67	3.91	0.00
Chhattisgarh	0.00	-1.04	1.28	0.00
Assam	0.00	4.04	31.57	7.42
Madhya Pradesh	15.55	25.38	40.93	6.83
Delhi	-0.50	2.15	0.00	0.00
Gujarat	231.05	0.40	0.31	0.00
Jharkhand	0.09	1.16	0.00	0.00
Himachal Pradesh	0.13	9.60	0.00	0.00
Total Domestic Revenue	2017.85	2099.65	1442.56	204.60
Total Export Revenue	-	-	-	-
Revenue From Operation	2,017.85	2,099.65	1,442.56	204.60

- 1 The figures disclosed above are based on the restated summary statement of Profit & Loss of the company .
The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.

Annexure 21: Restated Statement of Other Income (Amount in Lakhs)

Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Other Non Operating Income				
Interest Income	0.52	0.00	0.00	0.00
Dividend Income	0.10	0.00	0.00	0.00
Rounding off	0.00	0.02	0.00	0.00
Other non-operating income (net of expenses directly attributable to such income).	0.35	0.02	0.32	0.18
	0.97	0.04	0.32	0.18
Profit before tax	347.54	224.83	59.46	14.82
% of other income to profit before tax	0.28%	0.02%	0.54%	1.24%

Note:

- 1 The classification of 'Other income' as recurring or non-recurring and related or non-related to business activity is based on the current operations and business activities of the Company, as determined by the management.
- 2 The figures disclosed above are based on the restated summary statement of Profit & Loss of the company .
The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.



HIMALAYA NUTRAVEDICS INDIA LIMITED (Formerly known as HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED)

Annexure 22: Cost of Material Consumed

(Amount in Lakhs)

Particulars	Period Ended 30th	Year Ended 31st	Year Ended 31st	Period ended 31st
	Sep, 2025	March, 2025	March, 2024	March, 2023
Opening Stock	91.59	94.91	33.11	0.00
Add: Purchases	1454.28	1363.89	941.10	199.82
Add: Packing Cost	175.79	57.27	24.92	13.53
Less:- Interbranch Purchase	39.52	48.45	0.00	0.00
Less: Closing Stock	431.64	91.59	94.91	33.11
	1250.50	1376.04	904.22	180.24

Annexure 22A: Purchase of Stock-In-Trade

(Amount in Lakhs)

Particulars	Period Ended 30th	Year Ended 31st	Year Ended 31st	Period ended 31st
	Sep, 2025	March, 2025	March, 2024	March, 2023
Purchase of Stock-In- Trade	0.00	0.00	0.00	0.00
Less:- Interbranch Purchase	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00

Annexure 22B. Change In Inventory of Finished Goods, Stock In Trade and WIP

(Amount in Lakhs)

Particulars	Period Ended 30th	Year Ended 31st	Year Ended 31st	Period ended 31st
	Sep, 2025	March, 2025	March, 2024	March, 2023
Finished Goods / Stock In Trade/WIP				
Opening Stock -Finsished Goods	141.11	77.82	99.84	0.00
Opening Stock - WIP	95.71	79.56	0.00	0.00
Less: Closing Stock - Finished Goods	65.32	141.11	77.82	99.84
Less: Closing Stock - WIP	154.04	95.71	79.56	0.00
	17.46	-79.44	-57.55	-99.84

1 The figures disclosed above are based on the restated summary statement of Profit & Loss of the company .

The above statement sholud be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.

Annexure 23: Restated Statement of Employee Benefits Expense

(Amount in Lakhs)

Particulars	Period Ended 30th	Year Ended 31st	Year Ended 31st	Period ended 31st
	Sep, 2025	March, 2025	March, 2024	March, 2023
Director Remuneration	18.46	33.23	24.68	6.65
Salaries, wages and bonus	115.73	255.99	268.31	48.94
Contributions to Provident Fund and Other Fund	0.60	1.29	4.51	2.15
Gratuity and Leave Encashment / Reversal	1.87	2.29	3.75	0.66
Staff welfare expenses	0.89	0.71	1.10	0.56
	137.54	293.51	302.36	58.96

1 The figures disclosed above are based on the restated summary statement of Profit & Loss of the company .

The above statement sholud be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.



Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Interest expense:				
Long Term Interest Expense	0.00	5.69	0.50	0.00
Short Term Interest Expense	10.57	24.19	16.00	2.40
Interest on Security Deposit	0.00	0.18	0.00	0.00
Other Finance Cost	2.11	0.82	0.44	0.00
Interest on default of Statutory Payments	0.04	1.00	1.42	0.62
	12.72	31.89	18.37	3.02

- 1 The figures disclosed above are based on the restated summary statement of Profit & Loss of the company .
The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss,
- 2 restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.



HIMALAYA NUTRAVEDICS INDIA LIMITED (Formerly known as HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED)

Annexure 25: Restated Statement of Other Expenses

(Amount in Lakhs)

Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Administrative, Selling and Other Expenses				
Power and fuel	5.16	11.91	13.11	3.97
Rent	9.00	16.20	15.00	7.50
Factory Expenses	2.50	7.56	11.33	0.69
Repairs to machinery	1.94	1.76	1.46	1.43
Repairs to buildings	0.00	10.40	0.55	0.25
Repairs to Others	0.06	2.14	1.54	0.00
Communication Charges	0.17	0.42	0.31	0.00
Insurance	0.43	0.64	0.11	0.00
Rates and taxes, excluding, taxes on income	1.25	6.90	2.20	3.31
Payments to the Auditor	0.25	0.30	0.30	0.30
Technical/Legal/Prof/Consultancy Charges	56.03	21.83	7.89	0.45
Marketing Expenses	45.24	93.23	91.08	8.65
Commission Expenses	62.14	7.50	3.64	0.00
Office Expenses	0.39	0.64	0.13	0.22
Discount Given	0.12	0.21	0.00	6.12
Traveling and Conveyance	2.40	5.77	2.96	0.49
Transportation Charges	16.35	13.98	17.08	0.81
Business Promotion Expenses	33.01	8.33	27.91	4.52
Printing and Stationery	0.04	0.22	0.38	0.02
Rounding Off	0.03	0.00	-0.01	0.00
Penalty and Fines	0.11	0.01	2.25	1.57
Preliminary Expenses Written Off	0.24	0.48	0.48	0.48
Bank Charges	0.05	0.09	0.03	0.00
Postage and Courier	0.00	0.00	0.10	0.39
Misc Expenses	0.00	0.00	0.17	0.68
Total	236.91	210.53	199.99	41.85
Grand Total	236.91	210.53	199.99	41.85

1 The figures disclosed above are based on the restated summary statement of Profit & Loss of the company .

2 The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.



HIMALAYA NUTRAVEDICS INDIA LIMITED (Formerly known as HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED)

Annexure 26: Restated Statement of Accounting and Other Ratios		(Amount in Lakhs)			
Sr. no.	Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
A	Net worth, as restated (₹)	1,020.30	674.75	134.09	91.01
B	Profit after tax, as restated (₹)	345.31	223.18	42.60	9.94
Weighted average number of equity shares outstanding during the period/ year					
C	For Basic/Diluted earnings per share (Prior to Bonus Issue)	20,05,479	8,99,479	8,30,000	2,55,945
D	For Basic/Diluted earnings per share (Post Bonus Issue)	30,08,219	13,49,219	12,45,000	3,83,918
Earnings per share					
E	Basic/Diluted earnings per share prior to bonus issue (₹) (B/C)	17.22	24.81	5.13	3.88
F	Adjusted Diluted earnings per share after bonus issue (₹) (B/D)	11.48	16.54	3.42	2.59
G	Return on Net Worth (%) (B/A*100)	33.84%	33.08%	31.77%	10.92%
H	Number of shares outstanding at the end of the period/ year	20,05,479	8,99,479	8,30,000	2,55,945
I	Number of shares outstanding at the end of the period/ year after Bonus Issue	30,08,219	13,49,219	12,45,000	3,83,918
J	Net asset value per equity share of ₹ 10 each(A/H)	50.88	75.02	16.16	35.56
K	Net asset value per equity share of ₹ 10 each after Bouns Issue (A/I)	33.92	50.01	10.77	23.71
L	Face value of equity shares (₹)	10.00	10.00	10.00	10.00
M	Earning Before Interest , Taxes, Depreciation & Amortization (EBITDA)	375.44	299.01	93.54	23.39

Notes :-

1) The ratios have been computed in the following manner :

a) Basic and Diluted earnings per share (₹)

Restated Profit after tax attributable to equity shareholders

Weighted average number of equity shares outstanding during the period/year

b) Return on net worth (%) =

Restated Profit after tax

Restated Net worth as at period/ year end

c) Net asset value per share (₹)

Restated Net Worth as at period/ year end

Total number of equity shares as at period/ year end

2) The figures disclosed above are based on the Restated Financial Information of the Company.

3) Weighted average number of equity shares is the number of equity shares outstanding at the beginning of the period/year adjusted for the number of equity shares issued during the period/year multiplied by the time weightage factor. The time weightage factor is the number of days for which the specific shares are outstanding as a proportion of total number of days during the period/year.

4) Net worth for the ratios represents sum of share capital and reserves and surplus (share premium and surplus in the Restated Summary Statement of Profit and Loss).

5) The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.

6) Earning Before Interest , Taxes, Depreciation & Amortization (EBITDA) = Profit before Tax + Finance Cost + Depreciation - Other Income



Annexure 27: Statement of Tax Shelter

(Amount in Lakhs)

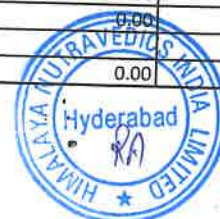
Particulars	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
Profit before tax, as restated (A)	347.54	224.83	59.46	14.82
Tax rate (%) (B)	25.17%	25.17%	25.17%	25.17%
Tax expense at nominal rate [C= (A*B)]	87.47	56.58	14.96	3.73
Adjustments				
Permanent differences				
Other Expenses (Prepaid Insurance)	0.00	-7.01	7.01	4.59
Adjustment on account of Section 36 & 37 under Income tax Act, 1961	0.00	0.00	0.00	0.00
Addition under section 28 to 44DA	0.00	2.39	0.51	0.00
Total permanent differences (D)	0.00	-4.62	7.52	4.59
Timing differences				
Depreciation difference as per books and as per tax	-8.73	17.47	-1.94	-3.38
Adjustment on account of Section 43B under Income tax Act, 1961	0.00	0.00	0.00	0.00
Adjustment on account of Section 28 to 44 DA Income tax other Additions	0.00	0.00	0.00	0.00
Provision for gratuity	0.00	0.00	0.00	0.00
Total timing differences (E)	1.87	2.29	3.75	0.66
	-6.86	19.75	1.81	-2.72
Deduction under Chapter VI-A (F) - Section 80 IAC	-340.68	-239.96	0.00	0.00
Income Chargeable under the Head "Business and Profession"	0.00	0.00	68.79	16.70
Total Income	0.00	0.00	68.79	16.70
Income Taxable @22%	0.00	0.00	15.13	3.67
Tax on Total income	0.00	0.00	15.13	3.67
Add: Surcharge @ 10%	0.00	0.00	1.51	0.37
Tax with Surcharge	0.00	0.00	16.65	4.04
Add: Cess @ 4%	0.00	0.00	0.67	0.16
Tax with Surcharge and Cess	0.00	0.00	17.31	4.20
Net adjustments(G)=(D+E+F)	0.00	0.00	68.79	16.70
Brought Forward Loss (ab)	0.00	0.00	0.00	0.00
Brought Forward Loss (Utilisation)(ac)	0.00	0.00	0.00	0.00
Carried Forward Loss	0.00	0.00	0.00	0.00
Net Adjustment After Loss Utilisation (H)= (G)+(ac)	0.00	0.00	68.79	16.70
Income From Capital gain	0.00	0.00	0.00	0.00
Income From House Property	0.00	0.00	0.00	0.00
Tax impact of adjustments (I)=(H)*(B)	0.00	0.00	17.31	4.20
Tax expenses (Normal Tax Liability) (J= C+I) (derived)	0.00	0.00	17.31	4.20
Minimum Alternate Tax (MAT)	0.00	0.00	17.31	4.20
Income as per MAT **	347.54	224.83	59.46	14.82
Less :- Business Loss or Unabsorbed Depre w.e. Lower	0.00	0.00	0.00	0.00
Net Income as per MAT	347.54	224.83	59.46	14.82
Tax as per MAT	59.64	37.42	0.00	0.00
Tax Expenses= MAT or Normal Provision of Income Tax	59.64	37.42	17.31	4.20
Tax paid as per "MAT" or "Normal"provision	MAT	MAT	Normal	Normal

Notes:

- The above statement is in accordance with Accounting Standard - 22, "Accounting for Taxes on Income" prescribed under Section 133 of the Act, read with Rule 7 of Companies (Accounts) Rules, 2014 (as amended).
- The permanent/timing differences for the years 31 March 2023,2024 and 2025 have been computed based on the Income-tax returns filed for the respective years after giving adjustments to restatements, if any.
- Figures for the Period ended 30th September, 2025 have been derived from the provisional computation of total income prepared by the Company in line with the final return of income will be filed for the assessment year 2026-2027 and are subject to any change that may be considered at the time of filing return of income for the assessment year 2026-2027
- Statutory tax rate includes applicable surcharge, education cess and higher education cess of the year concerned.
- The above statement should be read with the Statement of Notes to the Financial Information of the Company.

MAT Working

	30.09.2025	2025	2024	2023
Opening Balance				
Entitlement	37.42	0.00	0.00	0.00
Utilisation	59.64	37.42	0.00	0.00
	0.00	0.00	0.00	0.00
Closing Balance	97.06	37.42	0.00	0.00



HIMALAYA NUTRAVEDICS INDIA LIMITED
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Annexure 28: Restated Statement of Capitalisation

Particulars	(Amount in Lakhs)	
	Pre Issue	Post Issue
Borrowings		
Short- term	423.45	[-]
Long- term (including current maturities) (A)	58.31	[-]
Total Borrowings (B)	481.76	-
Shareholders' funds		
Share capital	400.00	[-]
Reserves and surplus	621.02	[-]
Total Shareholders' funds (C)	1,021.02	[-]
Long- term borrowings/ equity* {(A)/(C)}	0.06	[-]
Total borrowings / equity* {(B)/(C)}	0.47	[-]

* equity= total shareholders' funds

Notes:

1 Short-term borrowings implies borrowings repayable within 12 months from the Balance Sheet date. Long-term borrowings are debts other than short-term borrowings and also includes the current maturities of long-term borrowings (included in Short term borrowing).

2 On 30-09-2022, the company has issued 4,90,000 equity shares of Rs 10 each for Rs.10 on rights basis to the existing share holders. The issue was made in compliance with the provision of the companies act 2013 and other applicable laws.

3 On 28-03-2023, the company has issued 3,30,000 equity shares of Rs 10 each for Rs.10 on rights basis to the existing share holders. The issue was made in compliance with the provision of the companies act 2013 and other applicable laws.

4 During the financial year 2024-25, the company has issued 31,70,000 equity shares of Rs 10 each for Rs.10 on rights basis to the existing share holders. The issue was made in compliance with the provision of the companies act 2013 and other applicable laws.

5 The above ratios have been computed on the basis of the Restated Summary Statement of Assets and Liabilities of the Company.

6 The above statement should be read with the restated summary statement of assets & liabilities, restated statements of Profit & Loss, restated statements of Cashflow statement, significant accounting policies & notes to restated summary statements as appearing in annexures 1,2,3 & 4 respectively.



HIMALAYA NUTRAVEDICS INDIA LIMITED (Formerly known as HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED)

Annexure 29: Related Party Transaction

Disclosure of transactions with Related Parties, as required by AS 18 "Related Party Disclosures" has been set out below. Related parties as defined under AS 18 have been identified on the basis of representations made by the management and information available with the Company.

Details of related party transactions during the Period ended 30th September, 2025 and Year ended 31st March 2025, 31st March 2024 and 31st March 2023 and balances outstanding as at 30th September, 2025, 31st March 2025, 31st March 2024 and 31st March 2023.

Sr No.	Nature of Relationship	Names of related parties			
1	Key Management Personnel (KMP)	Rohit Asawa		Director	
		Sneha Penmatsa		Director	
		Umesh Chand Asawa		Father of Rohit Asawa	
		Divya Asawa		Spouse of Rohit Asawa	
2	Relative of Key Management Personnel (KMP)	Umesh Chand Asawa HUF		Rohit Asawa is member of HUF	
		Krishna Kiran Kakarlapudi		Spouse of Sneha Penmatsa	
		Seven Hills Softgel Pvt Ltd		Relative of Sneha Penmatsa is director	
3	Enterprise significantly influenced / controlled by KMP and their relatives				
(Amount in Lakhs)					
Sr No.	Particulars	Transaction For Period Ended On 30-09-25	Transaction For Period Ended On 31-03-25	Transaction For Period Ended On 31-03-24	Transaction For Period Ended On 31-03-23
1	Remuneration/Salary Rohit Asawa Sneha Penmatsa	9.12 9.12	16.40 16.40	12.18 12.18	6.65 0.00
		Unsecured Loan Taken			
2	Unsecured Loan Taken Sneha Penmatsa Umesh Chand Asawa Umesh Chand Asawa HUF Divya Asawa	0.00 0.00 0.00 0.00	42.50 0.00 60.00 110.00	9.50 25.00 0.00 0.00	0.00 130.00 0.00 10.00



Sr No.	Particulars	Balance as on 30-09-25	Balance as on 31-03-25	Balance as on 31-03-24	Balance as on 31-03-23
3	Unsecured Loan Repaid				
	Sneha Pennmatsa	0.00	42.50	9.50	0.00
	Umesh Chand Asawa	0.00	155.00	0.00	0.00
	Umesh Chand Asawa HUF	0.00	60.00	0.00	0.00
	Divya Asawa	0.00	110.00	0.00	10.00
4	Interest Paid				
	Umesh Chand Asawa	0.00	8.29	13.22	2.40
	Umesh Chand Asawa HUF	0.00	2.25	0.00	0.00
	Divya Asawa	0.00	2.25	0.00	0.00
5	Purchase				
	Seven Hills Softgel Pvt Ltd	0.00	0.00	0.00	7.64
6	Purchase (Capital Goods)				
	Seven Hills Softgel Pvt Ltd	0.00	0.00	0.00	59.00
7	Sales				
	Seven Hills Softgel Pvt Ltd	0.00	0.00	0.00	8.74
8	Loans and Advances Given				
	Krishna Kiran Kakarlapudi	0.00	12.82	37.51	18.05
9	Loans and Advances Received				
	Krishna Kiran Kakarlapudi	0.00	12.82	46.06	9.50

Details of Balance Outstanding At The End Of Period

Sr No.	Particulars	Balance as on 30-09-25	Balance as on 31-03-25	Balance as on 31-03-24	Balance as on 31-03-23
1	Unsecured loan				
	Umesh Chand Asawa	0.00	0.00	155.00	132.16
2	Trade payables				
	Seven Hills Softgel Pvt Ltd	0.00	0.00	0.00	9.00
2	Loans and Advances Receivable				
	Krishna Kiran Kakarlapudi	0.00	0.00	0.00	8.55



HIMALAYA NUTRAVEDICS INDIA LIMITED (Formerly known as HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED)
Annexure 30: Additional Notes

- A) The Company is not holding any immovable property
- B) The Company does not have any investment property.
- C) The Company has not revalued its Property, Plant and Equipment (including Right-of-Use Assets) and Intangible assets.
- D) There are no loans or advances in the nature of loans are granted to Promoters, Directors, KMPs and their related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are outstanding as on 30th September 2025:
- (i) repayable on demand; or,
(ii) without specifying any terms or period of repayment.
- E) The company is not declared willful defaulter by any bank or financial institution or other lender.
- F) The company has not undertaken any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- G) No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
- H) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (Ultimate Beneficiaries) by or on behalf of the company or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- I) The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (Ultimate Beneficiaries) by or on behalf of the Funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- J) No transactions has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961. There are no such previously unrecorded income or related assets.
- K) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- L) The Provision of Section 135 of the Companies Act 2013 in relation to Corporate Social Responsibility are not applicable to the Company For the Period Ended 30th September 2025



HIMALAYA NUTRAVEDICS INDIA LIMITED (Formerly known as HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED)
Annexure 31: Segment wise Details

(Amount in Lakhs)

Sr. No	Segments	Period Ended 30th Sep, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024	Period ended 31st March, 2023
1	Segment Revenue Indian Operations Foreign Operations Less: Inter Segment Revenue	2017.85 0.00 0.00	2099.65 0.00 0.00	1442.56 0.00 0.00	204.60 0.00 0.00
	Total Segment Revenue (Revenue from Operations)	2017.85	2099.65	1442.56	204.60
2	Segment Results Indian Operations Foreign Operations Less: Inter Segment Revenue	347.54 0.00 0.00	224.83 0.00 0.00	59.46 0.00 0.00	14.82 0.00 0.00
	Total Segment Results (PBT)	347.54	224.83	59.46	14.82
3	Segment Assets Indian Operations Foreign Operations Less: Inter Segment Assets	1787.57 0.00 0.00	1081.65 0.00 0.00	609.17 0.00 0.00	323.58 0.00 0.00
	Total Segment Assets	1787.57	1081.65	609.17	323.58
4	Segment Liabilities Indian Operations Foreign Operations Less: Inter Segment Liabilities	1787.57 0.00 0.00	1081.65 0.00 0.00	609.17 0.00 0.00	323.58 0.00 0.00
	Total Segment Liabilities	1787.57	1081.65	609.17	323.58



HIMALAYA NUTRAVEDICS INDIA LIMITED (Formerly known as HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED)
Annexure 32: Restated Statement of Ratios

(Amount in Lakhs)

Sr No.	Particulars	Period Ended 30th	Year Ended 31st	Year Ended 31st	Period ended 31st	% Change
		Sep, 2025	March, 2025	March, 2024	March, 2023	
1	Current Ratio (in times)		1	2	3	(1-2)/(2)
	Current Assets	1567.50	912.25	457.56	265.73	
	Current Liabilities	704.96	341.57	406.84	229.42	
	Current Ratio	2.22	2.67	1.12	1.16	137.47%
2	Debt-Equity Ratio (in times)					
	Total Debts	481.75	175.95	323.51	132.16	
	Share Holder's Equity + RS	1021.02	675.71	135.54	92.94	
	Debt-Equity Ratio	0.47	0.26	2.39	1.42	-89.09%
3	Debt Service Coverage Ratio (in times)					
	Earning available for debt service	363.68	272.86	76.00	20.55	
	Interest + Installment	4.13	13.44	1.12	0.00	
	Debt Service Coverage Ratio	88.09	20.30	67.85	NA	-70.08%
4	Return on Equity Ratio (in %)					
	Net After Tax	345.31	223.18	42.60	9.94	
	Share Holder's Equity	848.37	405.62	114.24	92.94	
	Return on Equity Ratio	40.70%	55.02%	37.29%	10.69%	47.54%
5	Inventory Turnover Ratio (in times)					
	Cost of Goods Sold	1267.96	1296.60	846.67	80.40	
	Average Inventory	489.71	290.35	192.62	66.47	
	Inventory turnover ratio	2.59	4.47	4.40	1.21	1.59%
6	Trade Receivables Turnover Ratio (in times)					
	Net Credit Sales	2017.85	2099.65	1442.56	204.60	
	Average Receivable	678.27	359.61	124.73	47.10	
	Trade Receivables Turnover Ratio	2.97	5.84	11.57	4.34	-49.52%
7	Trade Payables Turnover Ratio (in Times)					
	Credit Purchase	1454.28	1363.89	941.10	199.82	
	Average Payable	112.04	94.87	58.43	27.64	
	Trade Payables Turnover Ratio	12.98	14.38	16.11	7.23	-10.75%
8	Net Capital Turnover Ratio (in Times)					
	Revenue from Operations	2017.85	2099.65	1442.56	204.60	
	Net Working Capital	862.54	570.69	50.72	36.30	
	Net capital turnover ratio	2.34	3.68	28.44	5.64	-87.06%
9	Net Profit ratio (in %)					
	Net Profit	345.31	223.18	42.60	9.94	
	Sales	2017.85	2099.65	1442.56	204.60	



Net Profit ratio**17.11%****10.63%****2.95%****4.86%****259.92%****10 Return on Capital employed (in %)**Earning Before Interest and Taxes
Capital Employed

358.11

254.71

75.96

17.22

225.09

Return on Capital employed

1502.77

851.66

459.05

225.09

225.09

11 Return on investment. (in %)

Return

0.62

0.00

0.00

0.00

0.00

Investments

103.36

3.34

2.82

0.00

0.00

Return on investment**0.60%****0.00%****0.00%****NA****NA**

Note: Reason for the ratios are not disclosed wrt comparative between FY 24-25 & Upto 30.09.2025 as data provided of previous year is year on year basis and Current Period Data provided is of six months.

Note: Reason for the ratios are not disclosed wrt comparative between FY 22-23 & FY 23-24 as company operated for full year in FY 23-24 and has operated for only 7 months during FY 22-23.

* Reason for variance More than 25 %

1 Current Ratio (in times)

FY -2024-25 : In FY 2024-25 , Company has offered higher credit terms to support revenue growth due to which receivables has increased and hence the change in ratio

2 Debt-Equity Ratio (in times)

FY -2024-25 : In FY 2024-25 , Company has repaid all the unsecured loan and hence the change in Ratio

3 Debt Service Coverage Ratio (in times)

FY -2024-25 : In FY 2024-25 , Debt Service coverage ratio has decreased due to installment payment for full year when compared to one month in FY 23-24

4 Return on Equity Ratio (in %)

FY -2024-25 : In FY 2024-25 , ROI percentage has decreased due to fresh infusion of capital in the month of Mar 25.

6 Trade Receivables Turnover Ratio (in times)

FY -2024-25 : In FY 2024-25 , to achieve the revenue growth the company has started allowing higher credit terms due to which the ratio

7 Trade Payables Turnover Ratio (in Times)

FY -2024-25 : In FY 2024-25 , increase in procurement to support sales growth and inventory build up

8 Net Capital Turnover Ratio (in Times)

FY -2024-25 : In FY 2024-25 , increase in working capital driven by higher receivable and inventory to support sales growth

9 Net Profit ratio (in %)

FY -2024-25 : Increase is due to increase in operational efficiency and tax exemption

10 Return on Capital employed (in %)

FY -2024-25 : Increase is due to increase in operational efficiency and tax exemption

