J SINGH & ASSOCIATES (Regd.)
CHARTERED ACCOUNTANTS

402, ABK Olbee Plaza,
Road No.1&11, Opp Care Hospital,
Banjara Hills, Hyderabad - 500034
Cell : 9848224897
Email : cajsinghhyd@gmail.com

INDEPENDENT AUDITORS' REPORT ON RESTATED FINANCIAL INFORMATION
(As required by Section 26 of Companies Act, 2013 read with Rule 4 of Companies (Prospectus and Allotment of Securities) Rules, 2014)

To,
The Board of Directors,
Himalaya Nutravedics India Limited

Dear Sir,

We have examined the attached Restated Audited Financial Information of Himalaya Nutravedics India Limited comprising the Restated Audited Statement of Assets and Liabilities as at March 31, 2026, March 31, 2025 & March 31, 2024 the Restated Audited Statement of Profit & Loss, the Restated Audited Cash Flow Statement for the year ended March 31, 2026, March 31, 2025 & March 31, 2024, the Summary statement of Significant Accounting Policies and other explanatory Information (Collectively the Restated Financial Information) as approved by the Board of Directors in their meeting held on May 07, 2026 for the purpose of inclusion in the Offer Document, prepared by the Company in connection with its Initial Public Offer of Equity Shares (IPO) in SME Platform of Bombay Stock Exchange and prepared in terms of the requirement of:-

a) Part I of Chapter III to the Companies Act 2013 ("Act") read with Companies (Prospectus and Allotment of Securities) Rules 2014 ;

b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("ICDR Regulations") as amended (ICDR Regulations"); and related amendments / clarifications from time to time issued by the Securities and Exchange Board of India (**"SEBI"**);

c) The Guidance Note on Reports in Company Prospectus (Revised) issued by the Institute of Chartered Accountants of India as amended from time to time. ("The Guidance Note").

The Company's Board of Directors is responsible for the preparation of the Restated Financial Information for the purpose of inclusion in the offer document to be filed with Stock Exchange, Securities and Exchange Board of India, and Registrar of Companies, Hyderabad in connection with the proposed IPO. The Restated Financial Information have been prepared by the management of the Company for the year ended March 31, 2026, March 31, 2025 & March 31, 2024 on the basis of preparation stated in ANNEXURE – 4 to the Restated Financial Information. The Board of Directors of the company's responsibility includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Information. The board of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.

We have examined such Restated Financial Information taking into consideration:

a) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated October 23, 2025 in connection with the proposed IPO of equity shares of the Company;
b) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

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c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information; and,

d) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist the company in meeting their responsibilities in relation to compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.

These Restated Financial Information have been compiled by the management from:

a) Audited financial statements of company as at and for the year ended March 31, 2026, March 31, 2025 & March 31, 2024 prepared in accordance with the Accounting Standards as prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended, and other accounting principles generally accepted in India.

For the purpose of our examination, we have relied on:

a) Auditors report issued by the Previous Auditor i.e., M/s J K Mundada & Co for the Financial year ended 31st March 2025 & 31st March 2024 respectively.

b) The audit was conducted by the Company's previous statutory auditor for financial year ended 31st March 2025 & 31st March 2024, and accordingly reliance has been placed on the statement of assets and liabilities and statements of profit and loss, the Significant Accounting Policies, and other explanatory information and (collectively, the Audited Financial Statement") examined by them for the said years.

The modification in restated financials were carried out based on the modified reports, if any, issued by us and Previous auditor which is giving rise to modifications on the financial statements as at and for the year ended March 31, 2026, March 31, 2025 & March 31, 2024. There is no qualification of previous auditor for the Financial Statement of March 31, 2025 and March 31, 2024.

The audit reports on the financial statements were modified and included following matter(s) giving rise to modifications on the financial statements as at and for the year ended March 31, 2026, March 31, 2025 & March 31, 2024.:-

a) The Restated Financial Information or Restated Summary Financial Statement have been made after incorporating adjustments for the changes in accounting policies retrospectively in respective financial period/years to reflect the same accounting treatment as per the changed accounting policy for all reporting periods, if any;

b) The Restated Financial Information or Restated Summary Financial Statement have been made after incorporating adjustments for prior period and other material amounts in the respective financial years/period to which they relate and there are no qualifications which require adjustments;

c) Extra-ordinary items that need to be disclosed separately in the accounts has been disclosed wherever required;

J SINGH & ASSOCIATES FRN No. 110266W Chartered Accountants

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d) There were no qualifications in the Audit Reports issued by us for the financial year ended March 31, 2026 and auditors report issued by M/s J K Mundada & Co for the financial year ended March 31, 2025 & March 31, 2024 which would require adjustments in this Restated Financial Statements of the Company;

e) Profits and losses have been arrived at after charging all expenses including depreciation and after making such adjustments/restatements and regroupings as in our opinion are appropriate and are to be read in accordance with the Significant Accounting Polices and Notes to Accounts as set out in ANNEXURE – 4 to this report;

f) Adjustments in Restated Financial Information or Restated Summary Financial Statement have been made in accordance with the correct accounting policies,

g) There was no change in accounting policies, which needs to be adjusted in the Restated Financial Information or Restated Summary Financial Statement;

h) There are no revaluation reserves, which need to be disclosed separately in the Restated Financial Information or Restated Summary Financial Statement.

i) The related party transaction for purchase & sales of services entered by the company are at arm's length.

j) The Company has not paid any dividend since its incorporation.

In accordance with the requirements of Part I of Chapter III of Act including rules made there under, ICDR Regulations, Guidance Note and Engagement Letter, we report that:

a) The "Restated Statement of Assets and Liabilities" as set out in ANNEXURE – 1 to this report, of the Company as at for the year ended March 31, 2026, March 31, 2025 & March 31, 2024 is prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Assets and Liabilities, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – 4 to this Report.

b) The "Restated Statement of Profit and Loss" as set out in ANNEXURE – 2 to this report, of the Company for the year ended March 31, 2026, March 31, 2025 & March 31, 2024 is prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Profit and Loss have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – 4 to this Report.

c) The "Restated Statement of Cash Flow" as set out in ANNEXURE – 3 to this report, of the Company for the year ended March 31, 2026, March 31, 2025 & March 31, 2024 is prepared by the Company and approved by the Board of Directors. These Statement of Cash Flow, as restated have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – 4 to this Report.

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110226W

J SINGH & ASSOCIATES (Regd.)
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Audit for the financial year ended March 31, 2025 & March 31, 2024 was conducted by M/s J K Mundada & Co and Accordingly reliance has been placed on the financial statement examined by them for the said years. Financial Reports included for said years are solely based on report submitted by them.

We have also examined the following other financial information relating to the Company prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the Company for the year ended March 31, 2026, March 31, 2025 & March 31, 2024 proposed to be included in the Draft Red Hearing Prospectus / Red Hearing Prospectus and the Prospectus ("Offer Document") for the proposed IPO.

Restated Statement of Share Capital, Reserves and Surplus	Annexure – 5 & Annexure – 6
Restated Statement of Long Term Borrowing	Annexure – 7
Restated Statement of Deferred Tax Assets (Liabilities)	Annexure – 8
Restated Statement of Long Term Liabilities	Annexure – 9
Restated Statement of Long Term Provisions	Annexure – 10
Restated Statement of Short Term Borrowing	Annexure – 7
Restated Statement of Trade Payables	Annexure – 11
Restated Statement of Other Current Liabilities And Short Term Provisions	Annexure – 12 & Annexure – 10
Restated Statement of Fixed Assets	Annexure – 13
Restated Statement of Non Current Investments	Annexure – 14
Restated Statement of Long Term Loans & Advances	Annexure – 15
Restated Statement of Other Non Current Assets	Annexure – 16
Restated Statement of Inventories	Annexure – 17
Restated Statement of Trade Receivables	Annexure – 18
Restated Statement of Cash & Cash Equivalents	Annexure – 19
Restated Statement of Short Term Loans & Advances	Annexure – 15
Restated Statement of Other Current Assets	Annexure – 16
Restated Statement of Revenue from Operations	Annexure – 20
Restated Statement of Other Income	Annexure – 21
Restated Statement of Cost of Material Consumed	Annexure - 22
Restated Statement of Change in Inventories of WIP, Finished Goods & Stock in Trade	Annexure - 22B
Restated Statement of Employee Benefit Expenses	Annexure - 23
Restated Statement of Finance Cost	Annexure – 24
Restated Statement of Depreciation & Amortisation	Annexure – 13
Restated Statement of Other Expenses	Annexure – 25
Restated Statement of Deferred Tax Asset / Liabilities	Annexure – 27
Material Adjustment to the Restated Financial Statement	Annexure – 4H
Restated Statement of Tax shelter	Annexure – 27
Restated Statement of Capitalization	Annexure – 28
Restated Statement of Contingent Liabilities	Annexure – 4C
Restated Statement of Accounting Ratios	Annexure – 26
Restated statement of related party transaction	Annexure – 29

In our opinion and to the best of information and explanation provided to us, the Restated Financial Information of the Company, read with significant accounting policies and notes to accounts as appearing in ANNEXURE – 4 are prepared after providing appropriate adjustments and regroupings as considered appropriate.

J SINGH & ASSOCIATES FRN No. 110266W

J SINGH & ASSOCIATES (Regd.)
CHARTERED ACCOUNTANTS

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We, M/s. J Singh & Associates , Chartered Accountants have been subjected to the peer review process of the Institute of Chartered Accountants of India ("ICAI") and hold a valid peer review certificate issued by the "Peer Review Board" of the ICAI.

The preparation and presentation of the Financial Statements referred to above are based on the Audited financial statements of the Company and are in accordance with the provisions of the Act and ICDR Regulations. The Financial Statements and information referred to above is the responsibility of the management of the Company.

The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other Firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.

We have no responsibility to update our report for events and circumstances occurring after the date of the report.

In our opinion, the above financial information contained in ANNEXURE – 1 to 31 of this report read with the respective Significant Accounting Polices and Notes to Accounts as set out in ANNEXURE – 4 are prepared after making adjustments and regrouping as considered appropriate and have been prepared in accordance with the Companies Act, ICDR Regulations, Engagement Letter and Guidance Note.

Our report is intended solely for use of the management and for inclusion in the Offer Document in connection with the IPO-SME for Proposed Issue of Equity Shares of the Company and our report should not be used, referred to or distributed for any other purpose without our prior consent in writing.

For, M/s J Singh & Associates.
Chartered Accountants
Firm Registration Number: - 110266W
Peer Review No. – 022549

Ritesh Tawry

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

CA Ritesh Tawry (Partner)
Membership No. 213326
UDIN :26213326OADVOK9939
Date: 07-05-2026
Place: Hyderabad

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	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Equity and Liabilities				
Shareholders' Funds				
Share Capital	5	630.67	400.00	83.00
Reserves and Surplus	6	1007.41	275.71	52.54
TotaL Equity		**1638.09**	**675.71**	**135.54**
Non-Current Liabilities				
Long-Term Borrowings	7	0.00	54.00	62.43
Deferred Tax Liabilities (Net)	8	0.00	0.00	0.23
Other Long-Term Liabilities	9	4.00	4.00	0.00
Long-Term Provisions	10	9.99	6.37	4.13
Total Non- Current Liabilities		**13.99**	**64.37**	**66.79**
Current liabilities				
Short-term borrowings	7	513.18	121.95	261.08
Trade payables	11			
i) Total outstanding dues of micro enterprise and small enterprise		45.05	120.42	59.86
ii) Total outstanding dues other than micro enterprise and small enterprise		24.88	7.75	1.71
Other current liabilities	12	53.88	47.14	64.74
Short-term provisions	10	152.74	44.30	19.45
Total Current Liabilities		**789.72**	**341.57**	**406.84**
TOTAL EQUITY & LIABILITIES		**2441.80**	**1081.65**	**609.17**
Assets				
Non-Current Assets				
Property, Plant and Equipment and Intangibe Assets				
(i) Property, Plant and Equipment	13	96.02	120.47	140.87
(ii) Capital Work In Progress		0.00	0.00	0.00
(iii) Intangible Assets		6.95	8.07	8.90
Non Current Investments	14	6.84	3.34	1.84
Deferred Tax Asset (Net)	8	0.00	0.00	0.00
Long-Term Loans and Advances	15	0.00	0.00	0.00
Other Non-Current Assets	16	162.39	37.52	0.00
Total Non-Current Assets		**272.20**	**169.40**	**151.61**
Current Assets				
Inventories	17	891.54	328.41	252.29
Trade Receivables	18	1058.69	563.96	155.26
Cash and Cash Equivalent	19	144.54	6.71	24.54
Short-Term Loans and Advances	15	6.09	7.45	13.79
Other Current Assets	16	68.74	5.72	11.67
Total Current Assets		**2169.60**	**912.25**	**457.56**
TOTAL ASSETS		**2441.80**	**1081.65**	**609.17**

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

Ritesh Tawry

Ritesh Tawry
Partner
M. No. 213326

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

Place : Hyderabad
Date : 07-05-2026
UDIN: 26213326ADVOK9939

On Behalf of HIMALAYA NUTRAVEDICS INDIA LIMITED

Rohit Asawa

Rohit Asawa
Managing Director
DIN: 06379120

Divya

Divya Asawa
Director
DIN: 11079091

K. K. Sarda

Krishna Kanth Sarda
Chief Financial Officer
PAN: FWWPS9708A

Pooja Biyani

Pooja Biyani
Company Secretary
PAN: DINPB3206D

Place : Hyderabad
Date : 07-05-2026

HIMALAYA NUTRAVEDICS INDIA LIMITED * Hyderabad

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	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Revenue				
Revenue from operations	20	4306.75	2099.65	1442.56
Other income	21	5.28	0.04	0.32
Total Income		**4312.03**	**2099.69**	**1442.88**
Expenses				
Cost of materials consumed	22	2590.72	1376.04	904.22
Purchase of Stock in Trade	22A	0.00	0.00	0.00
Changes in inventories of Finished Goods, WIP and Traded Goods	22B	15.45	-79.44	-57.55
Employee Benefits Expense	23	276.44	293.51	302.36
Finance Costs	24	34.95	31.89	18.37
Depreciation and amortisation Expense	13	32.54	42.34	16.04
Other Expenses	25	613.80	210.53	199.99
Total Expenses		**3563.90**	**1874.86**	**1383.43**
PROFIT BEFORE EXCEPTIONAL & EXTRAORDINARY ITEMS & TAX		**748.13**	**224.83**	**59.46**
Exceptional/Prior Period Items		0.00	0.00	0.00
PROFIT BEFORE TAX		**748.13**	**224.83**	**59.46**
Tax Expense				
Current tax		9.16	1.88	17.31
Income Tax MAT		124.88	37.42	0.00
Excess Income tax Provision last year w/off		0.00	0.00	0.00
MAT Entitlement		-124.88	-37.42	0.00
Deferred tax (credit)/charge		0.00	-0.23	-0.46
Total Tax Expenses		**9.16**	**1.65**	**16.85**
Profit for the period / year		**738.97**	**223.18**	**42.60**
Earnings per equity share of Rs. 10/- each (in Rs.)				
a) Basic/Diluted EPS		**18.33**	**24.81**	**5.13**
b) Adjusted/Diluted EPS after Bonus Issue		**12.05**	**16.54**	**3.42**

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

Sd/-
Ritesh Tawry
Partner
M. No. 213326

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

Place : Hyderabad
Date : 07-05-2026
UDIN: 26213326OADVOK9939

On Behalf of HIMALAYA NUTRAVEDICS INDIA LIMITED

Rohit Asawa
Managing Director
DIN: 06379120

Divya Asawa
Director
DIN: 11079091

Krishna Kanth Sarda
Chief Financial Officer
PAN: FWWPS9708A

Pooja Biyani
Company Secretary
PAN: DINPB3206D

Place : Hyderabad
Date : 07-05-2026

HIMALAYA NUTRAVEDICS INDIA LIMITED * Hyderabad

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

Annexure 3: Restated Summary Statement of Cash Flows (Amount in Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
A. Cash flow from operating activities			
Profit before tax, as restated	748.13	224.83	59.46
Adjustments for :			
Depreciation and amortisation expense	32.54	42.34	16.04
Finance costs	34.95	31.89	18.37
Interest & Dividend income	-4.69	0.00	0.00
Operating profit before working capital changes	**810.94**	**299.05**	**93.87**
Changes in working capital:			
(Increase) / decrease Inventories	-563.13	-76.12	-119.35
(Increase) / decrease in Trade Receivables	-494.74	-408.70	-61.07
(Increase) / decrease in Other Current Assets	-63.02	5.95	-3.33
Increase / (decrease) in Trade Payables	-58.24	66.60	6.29
Increase / (decrease) in Other Current Liabilities	6.73	-17.59	27.39
Increase / (decrease) in Long Term Provision/ Non Current Liabilities	3.62	2.24	3.60
Increase / (decrease) in Long Term Liabilities	0.00	4.00	0.00
(Increase) / decrease in Non Curent Assets	-124.88	-37.52	0.00
Increase / (decrease) in Short Term Provision	108.44	24.85	14.82
Cash generated from / (utilised in) operations	**-374.28**	**-137.23**	**-37.79**
Less : Income tax paid	-9.16	-1.88	-17.31
Net cash flow generated from/ (utilised in) operating activities (A)	**-383.44**	**-139.11**	**-55.10**
B. Cash flow from investing activities			
(Purchase)/Sale of property, plant and equipment	-6.98	-21.10	-107.96
Net of Purchase/ Proceeds from Sale of Investments	-3.50	-1.50	-1.84
Interest and Dividend Received	4.69	0.00	0.00
Net cash flow utilised in investing activities (B)	**-5.79**	**-22.60**	**-109.80**
C. Cash flow from financing activities			
(Increase) / decrease in Short term Loans and Advances	1.37	6.34	11.26
Net of Repayment/Proceeds from Short Term Borrowings	391.23	-139.13	128.92
Net of Repayment/Proceeds from Long Term Borrowings	-54.00	-8.44	62.43
Interest/Finance Charges Paid	-34.95	-31.89	-18.37
Net cash flow generated from/ (utilised in) financing activities (C)	**527.05**	**143.88**	**184.24**
Net (decrease)/ increase in cash & cash equivalents (A+B+C)	**137.82**	**-17.83**	**19.34**
Cash and cash equivalents at the beginning of the period/ year	**6.71**	**24.54**	**5.20**
Cash and cash equivalents at the end of the period/ year	**144.53**	**6.71**	**24.54**

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
Ritesh Tawry
~~Proprietor~~ Partner
M. No. 213326

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

Place : Hyderabad
Date : 07-05-2026
UDIN: 26213326OADVOK9939

On Behalf of HIMALAYA NUTRAVEDICS INDIA LIMITED

Rohit Asawa
Rohit Asawa
Managing Director
DIN: 06379120

Divya
Divya Asawa
Director
DIN: 11079091

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

Pooja Biyani
Pooja Biyani
Company Secretary
PAN: DINPB3206D

Place : Hyderabad
Date : 07-05-2026

HIMALAYA NUTRAVEDICS INDIA LIMITED * Hyderabad

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

Note 1 : NOTES TO THE FINANCIALS FOR THE YEAR ENDED MARCH 31 , 2026

1 Corporate Information

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.

2 SIGNIFICANT ACCOUNTING POLICIES

2.1) a. BASIS OF PREPARATION

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles in India (Indian GAAP), comprising the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended), and the relevant provisions of the Companies Act, 2013 including Schedule III thereto.

The financial statements have been prepared on a going concern basis under the historical cost convention and on an accrual basis, unless otherwise stated. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year, except where a newly issued Accounting Standard is initially adopted or a revision to an existing Accounting Standard requires a change in the accounting policy hitherto in use

Based on the nature of operations and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as twelve (12) months for the purpose of classification of its assets and liabilities as current and non-current in accordance with Schedule III.

b. USE OF ESTIMATES

The preparation of financial statements in conformity with Indian GAAP requires the Management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities as at the date of the financial statements. Although these estimates are based on Management's best knowledge of current events and actions, actual results may differ from those estimates.
Estimates and the underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods are affected. Significant estimates and judgements include, but are not limited to:

- Useful lives of property, plant and equipment and intangible assets
- Recoverability of deferred tax assets
- Actuarial assumptions for defined benefit obligations
- Provision for slow-moving / obsolete inventories
- Contingent liabilities and provisions

c. REVENUE RECOGNITION:

(i) Sale of Goods

Revenue from sale of goods is recognised when all the following conditions are satisfied, in accordance with AS 9 — Revenue Recognition:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods, which generally coincide with delivery and acceptance by the customer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effectiv control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue is measured at the fair value of consideration received or receivable. Revenue is presented net of Goods and Services Tax (GST), returns, trade discounts and volume rebates.

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

(ii) Variable Consideration

The Company accounts for variable consideration, including volume discounts, trade rebates, and pricing incentives granted to customers, as a reduction of revenue. The amount of variable consideration is estimated using the most likely amount method or the expected value method, as appropriate, based on historical trends and contractual terms, and is recognised in the period in which the related sales are made.

(iii) Interest Income

Interest income is recognised using the effective interest method / time-proportion basis, taking into account the principal amount outstanding and the rate applicable.

(iv) Export Entitlements / Incentives

Export entitlements (including duty drawback, RoDTEP, MEIS / successor schemes, and other export incentive schemes) are recognised on an accrual basis when the right to receive the entitlement is established and it is reasonably certain that the economic benefit will flow to the Company. Where a licence is not revalidated after expiry, the proportionate export benefit credited in earlier periods is reversed in the year of expiry.

(v) Other Income

Other items of income are recognised on accrual basis when the right to receive arises and the amount can be reliably measured.

d. FOREIGN CURRENCY TRANSACTIONS.

(i) Initial Recognition

Foreign currency transactions are recorded at the exchange rates prevailing on the date of the transaction.

(ii) Measurement at Balance Sheet Date

Foreign currency monetary items (other than derivative contracts) outstanding at the Balance Sheet date are restated at the closing exchange rates as at that date. Non-monetary items denominated in a foreign currency and measured at historical cost are translated using the exchange rate at the date of the transaction. Non-monetary items denominated in a foreign currency and measured at fair value are translated using the exchange rate at the date when the fair value was determined.

(iii) Exchange Differences

Exchange differences arising on settlement of monetary items or on restatement of such monetary items at rates different from those at which they were initially recorded during the period, or reported in previous financial statements, are recognised as income or expense in the Statement of Profit and Loss in the period in which they arise.

(iv) Forward Exchange Contracts

Forward exchange contracts entered into to hedge the foreign currency risk of an existing recognised monetary item:

- The premium or discount arising at the inception of such forward exchange contracts is amortised as expense or income over th life of the contract.
- Exchange differences on such contracts are recognised in the Statement of Profit and Loss in the period in which the exchang rates change.
- Any profit or loss arising on cancellation or renewal of a forward exchange contract is recognised as income or expense in th period in which such cancellation or renewal is made.

Forward exchange contracts that are not designated as hedging instruments are marked to market at each Balance Sheet date and the resultant gains or losses are recognised in the Statement of Profit and Loss.

The details of foreign currency exposures that have not been hedged by a derivative instrument or otherwise are disclosed in the notes to the financial statements as required by Schedule III.

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

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HIMALAYA NUTRAVEDICS INDIA LIMITED * Hyderabad

Note 1 : NOTES TO THE FINANCIALS FOR THE YEAR ENDED MARCH 31 , 2026

e. INVESTMENTS

(i) Non-Current (Long-Term) Investments

Non-current investments are stated at cost. A provision for diminution in value is made when, in the opinion of Management, the decline in value is other than temporary. In determining whether a decline is other than temporary, Management considers, inter alia, the investee's financial condition, near-term prospects, length and magnitude of the decline, and the Company's intent and ability to hold the investment. On disposal, the difference between the carrying amount and net disposal proceeds is recognised in the Statement of Profit and Loss.

(ii) Current Investments

Current investments are carried at the lower of cost and fair value, determined on an individual investment basis. On disposal, the difference between the carrying amount and net disposal proceeds is recognised in the Statement of Profit and Loss.

(iii) Classification

The classification of investments as current or non-current is based on Management's intent and ability to hold. An investment that is readily realisable and intended to be held for not more than twelve months from the Balance Sheet date is classified as a current investment. All other investments are classified as non-current. Quoted and unquoted investments are disclosed separately as required by Schedule III.

f. PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

(i) Property, Plant and Equipment (PPE)

Property, plant and equipment are stated at historical cost less accumulated depreciation, and accumulated impairment loss, if any
Historical cost comprises:

- Purchase price, including import duties and non-refundable taxes, after deducting trade discounts and rebates;
- Any directly attributable costs of bringing the asset to its present location and condition for its intended use;
- Borrowing costs directly attributable to acquisition, construction or production of qualifying assets, capitalised in accordance wit AS 16; and
- The initial estimate of any decommissioning, restoration or similar liability, to the extent applicable.

Subsequent expenditure relating to an item of PPE is capitalised only when it is probable that future economic benefits associated with it will flow to the Company and the cost can be measured reliably. All other repairs and maintenance are recognised in the Statement of Profit and Loss as incurred.
The carrying amount of any replaced component is derecognised. An item of PPE is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from derecognition are measured as the difference between net disposal proceeds and the carrying amount and are recognised in the Statement of Profit and Loss.

(ii) Componentisation

Where a significant part of an item of PPE has a different useful life from the item itself, it is recognised and depreciated separately as a component, in accordance with AS 10 (Revised).

iii) Intangible Assets

Intangible assets are stated at cost of acquisition less accumulated amortisation and impairment losses, if any.

g. DEPRECIATION AND AMORTISATION

Depreciation is calculated using the Written Down Value (WDV) method over the estimated useful lives of the assets, which correspond to the useful lives prescribed under Schedule II to the Companies Act, 2013. The residual value is assumed to be 5% of the original cost, unless a different residual value is considered appropriate based on technical assessment.

The estimated useful lives of the classes of assets are as follows:

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED ★ Hyderabad

Note 1 : NOTES TO THE FINANCIALS FOR THE YEAR ENDED MARCH 31 , 2026

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

Intangible Assets — Amortisation: Trade marks and other intangible assets are amortised on a written-down value basis over their estimated useful economic lives, not exceeding twenty (20) years, in accordance with AS 26. The amortisation period and method are reviewed at each financial year end and adjusted if the expected useful life differs from previous estimates.

Leasehold improvements are amortised on a straight-line basis over the lower of (a) the remaining period of the lease, including optional renewal periods where renewal is reasonably certain, and (b) the estimated useful life of the improvement

Depreciation / amortisation commences when the asset is available for use in the manner intended by Management and ceases at the earlier of the date the asset is classified as held for sale and the date it is derecognised.

h. INVENTORIES:

Inventories are valued in accordance with AS 2 — Valuation of Inventories, at the lower of cost and net realisable value. The cost of inventories is assigned using the First-In, First-Out (FIFO) method and comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.
Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.
The basis of valuation for each category of inventory is as follows:

(i) Raw Materials Valued at cost on the FIFO basis, which includes purchase price, freight inwards, duties and taxes, and other directly attributable acquisition costs, net of trade discounts and rebates. Raw materials are not written down below cost if the finished goods in which they will be incorporated are expected to be sold at or above cost.

(ii) Work-in-Progress Valued at cost, comprising raw material cost, direct labour and an appropriate proportion of fixed and variable manufacturing overheads, allocated on the basis of normal operating capacity.

(iii) Finished Goods Valued at the lower of cost and net realisable value. Cost comprises raw material cost, direct labour, an appropriate proportion of manufacturing overheads allocated on the basis of normal operating capacity, and applicable duties and levies. Provisions are made for slow-moving, obsolete or damaged inventories to the extent the carrying amount exceeds estimated net realisable value

(iv) Stores and Spares / Packing Materials (if applicable) Valued at cost on the FIFO basis.
Obsolescence, damage and losses in inventory are assessed periodically. Where the net realisable value of any item of inventory is lower than its cost, the difference is recognised as an expense in the Statement of Profit and Loss in the period in which the write-down occurs

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J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED ★ Hyderabad

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

Note 1 : NOTES TO THE FINANCIALS FOR THE YEAR ENDED MARCH 31 , 2026

i. IMPAIRMENT OF ASSETS:

If any such indication exists, the recoverable amount of the asset is estimated.
The recoverable amount is the higher of (a) fair value less costs of disposal and (b) value in use. In assessing value in use, estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.
For the purpose of impairment testing, assets that cannot generate independent cash flows are grouped into the smallest identifiable Cash Generating Unit (CGU). An impairment loss is recognised in the Statement of Profit and Loss whenever the carrying amount of an asset or CGU exceeds its recoverable amount.
An impairment loss recognised in prior years is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

j. EMPLOYEE BENEFITS

(i) Short-Term Employee Benefits
Short-term employee benefits (payable within twelve months of rendering service), such as salaries, wages, performance incentives, and paid annual leave expected to be utilised within the operating cycle, are recognised as an expense at the undiscounted amounts in the Statement of Profit and Loss in the year in which the employee renders the related service.

(ii) Defined Contribution Plans — Provident Fund
The Company's contribution to the Employees' Provident Fund (EPF) and other defined contribution schemes is charged to the Statement of Profit and Loss on an accrual basis. The Company has no further obligation beyond its contribution

iii) Defined Benefit Plan — Gratuity
The Company's gratuity liability (unfunded) is a defined benefit obligation. The present value of the obligation is determined on the basis of an actuarial valuation carried out by an independent actuary at each Balance Sheet date using the Projected Unit Credit (PUC) method.
Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised immediately in the Statement of Profit and Loss in the period in which they arise. Key actuarial assumptions applied include the discount rate, expected salary escalation rate, attrition rate, and mortality rate; these are disclosed in the notes to the financial statements.

(iv) Other Long-Term Employee Benefits — Leave Encashment
The Company provides casual leave and sick leave at the rate of one day per month per employee. These leaves are non-accumulating and non-encashable, and lapse if not availed during the year. Accordingly, no actuarial provision is required and no liability has been recognised in the financial statements in respect of such leave benefits.
If the terms of leave are modified such that accumulated or encashable entitlements arise, the consequent liability will be determined using the Projected Unit Credit method and recognised in the Statement of Profit and Loss.

k. BORROWING COST

Capitalisation of borrowing costs commences when the activities to prepare the asset for its intended use are in progress and expenditure and borrowing costs are being incurred. Capitalisation ceases when substantially all the activities necessary to prepare the qualifying asset for its intended use are complete.
All other borrowing costs (including commitment charges, processing fees and other incidental costs of borrowing) are recognised as an expense in the Statement of Profit and Loss in the period in which they are incurred.

l. EARNINGS PER SHARE:

Basic EPS: Calculated by dividing the net profit or loss after tax attributable to equity shareholders (including the post-tax effect of any exceptional items) by the weighted average number of equity shares outstanding during the year.

J SINGH & ASSOCIATES ★ Chartered Accountants ★ FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED ★ Hyderabad

Note 1 : NOTES TO THE FINANCIALS FOR THE YEAR ENDED MARCH 31 , 2026

Diluted EPS: Calculated by adjusting the net profit or loss attributable to equity shareholders and the weighted average number of equity shares outstanding during the year for the effects of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as at the beginning of the period, unless they have been issued at a later date. Potential equity shares are treated as dilutive when, and only when, their conversion to equity shares would decrease EPS or increase loss per share from continuing ordinary operations.

m. TAXATION:

Current Tax: Provision for current income tax is made in accordance with the Income Tax Act, 1961, based on the taxable income computed for the year. Where the Company is liable to pay income tax under Section 115JB of the Income Tax Act, 1961 (Minimum Alternate Tax — MAT), the current tax provision is determined accordingly.

MAT Credit Entitlement: MAT credit entitlement represents that portion of MAT paid which can be recovered and set off against regular tax payable in subsequent years. MAT credit is recognised as an asset (deferred tax asset) only when and to the extent that it is probable that the Company will pay normal income tax during the specified period. MAT credit is reviewed at each Balance Sheet date and written down to the extent it is no longer probable that the benefit will be realised.

Deferred Tax: Deferred tax is recognised on timing differences between taxable income and accounting income using the income statement approach, at the currently enacted or substantively enacted tax rates. Deferred tax assets (other than those arising from unabsorbed depreciation and carry forward of losses) are recognised only when there is reasonable certainty that sufficient future taxable income will be available for realisation. Deferred tax assets arising from unabsorbed depreciation and carry forward of losses are recognised only to the extent that there is virtual certainty, supported by convincing evidence, that sufficient future taxable income will be available. Deferred tax assets and liabilities are offset where the Company has a legally enforceable right to set off current tax assets against current tax liabilities and where the deferred tax balances relate to the same taxation authority.

n. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS:

Provisions: A provision is recognised when the Company has a present obligation (legal or constructive) as a result of a past event, 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 the obligation. Provisions are measured at the Management's best estimate of the expenditure required to settle the present obligation at the Balance Sheet date. Where the effect of the time value of money is material, provisions are discounted using a pre-tax rate that reflects current market assessments and the risks specific to the liability.

Contingent Liabilities: A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company, or a present obligation that is not recognised because it is not probable that an outflow of resources will be required or a sufficiently reliable estimate cannot be made. Contingent liabilities are disclosed in the notes to the financial statements but are not recognised.

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

o. RELATED PARTY DISCLOSURES

Related parties as defined under AS 18 include parties that control or are controlled by the Company, parties that are under common control, parties that have significant influence over the Company, key management personnel (KMP), and relatives of KMP where transactions have occurred.

All transactions with related parties are conducted at arm's length, in the ordinary course of business, and are disclosed in the notes to the financial statements including the nature, volume and amounts outstanding.

p. SEGMENT REPORTING

The Company operates in a single business segment and a single geographical segment (India). Accordingly, there are no separate reportable segments and segment-wise disclosures are not applicable. The entire operations of the Company are considered a single segment for the purpose of financial reporting.

J SINGH & ASSOCIATES ★ Chartered Accountants ★ FRN No. 110266W

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HIMALAYA NUTRAVEDICS INDIA LIMITED ★ Hyderabad

Note 1 : NOTES TO THE FINANCIALS FOR THE YEAR ENDED MARCH 31 , 2026

q. CASH & CASH EQUIVALENTS

Cash and cash equivalents comprise:

•Cash on hand;

•Demand deposits with banks; and

• Short-term, highly liquid investments with original maturities of three months or less from the date of acquisition, that are readil convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

Bank overdrafts that are repayable on demand and form an integral part of the Company's cash management are included as a component of cash and cash equivalents for the purpose of the Cash Flow Statement.

r. LEASES

(i) Operating Leases

Leases where substantially all the risks and rewards incidental to ownership are retained by the lessor are classified as operating leases. Lease rentals in respect of assets taken on operating lease are charged to the Statement of Profit and Loss on a straight-line basis over the non-cancellable lease term, unless another systematic basis is more representative of the time pattern of the user's benefit.

(ii) Finance Leases

Leases which effectively transfer to the Company substantially all the risks and rewards incidental to ownership of the leased item are classified as finance leases. Assets acquired under finance leases are capitalised at the commencement of the lease at the lower of the fair value of the leased asset and the present value of the minimum lease payments. A corresponding liability is created for an equivalent amount. Lease payments are apportioned between finance charges and reduction of the outstanding liability using the effective interest method, so as to produce a constant periodic rate of interest on the remaining liability for each period.

s. GOVERNMENT GRANTS AND SUBSIDIES

Accounting for Government Grants, when there is reasonable assurance that the Company will comply with the conditions attached to them and the grants will be received.

(i) Capital Grants

Government grants / subsidies received in respect of specific fixed assets are deducted from the gross value of the concerned fixed asset. The grant is thereby recognised as income over the useful life of the asset through a reduced depreciation charge.

(ii) Revenue Grants

Government grants received towards revenue expenses (including subsidies for raw materials, power, etc.) are recognised as income and netted against the related expenditure in the Statement of Profit and Loss in the period in which the related expenditure is incurred

(iii) Export Incentives

Export entitlements under schemes such as Duty Drawback, RoDTEP (Remission of Duties and Taxes on Exported Products), and other applicable government export promotion schemes are recognised on an accrual basis in the year in which the qualifying export transactions occur. The basis for estimation is the applicable rate / entitlement as notified by the relevant government authority applied to eligible export FOB value. Where a licence or scrip is not revalidated or is cancelled after expiry, the proportionate export benefit recognised in earlier periods is written back in the year of expiry / cancellation.

RA

J SINGH & ASSOCIATES Chartered Accountants FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

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

Annexure 4: Statement of Notes to the Restated Financial Information

C. Contingent liabilites and commitments

(i) Contingent liabilities **(Amount in Lakhs)**

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
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
Bank Guarantees	0.00	0.00	0.00
Indirect Tax Liability	0.00	0.00	0.00
Direct Tax Liability	27.26	0.00	0.00
Corporate Guarantee Given by Company *	0.00	0.00	0.00
	27.26	**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 filed an appeal on March 24, 2026 before the appellate authority. The said appeal is presently pending with CIT (Appeals).

D. Earning & Expenditure in foreign currency on accrual basis **(Amount in Lakhs)**

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Foreign Currency Expenditure (Net off Remmitance Charges)			
Earning	0.00	0.00	0.00
Purchase	0.00	0.00	0.00
Expenses	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:

(Amount in Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Foreign Currency Exposure that have not been Hedged by Derivative Instruments	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.

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED * Hyderabad

G. Income Tax Holiday

The Company is recognized as Start Up with the Department for Promotion of Industry and Internal Trade (DPIIT) and hold a certificate from the Inter-Ministerial Board of Certification (IMB) and received a certificate from DPIIT under section 80IAC of Income Tax 1961 making it eligible to claim benefit of 100% tax exemption on profits for eligible startups in India for any three consecutive assessment years within the first ten years of incorporation. The company has claimed the benefit of 100% tax exemption in FY 2024-25 for the first time and it is eligible to claim the benefit in FY 2025-26 and FY 2026-27.

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.

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

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

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	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Profit after tax as per audited financial statements	721.74	225.49	52.42
Adjustments to net profit as per audited financial statements			
Increase / Decrease in Expenses/Income (refer note (b)(i) below)	15.34	0.68	-10.76
(Increase) / Decrease in Gratuity Expenses	0.00	4.41	-3.75
(Increase) / Decrease in Interest on Car Loan	0.00	0.43	-0.43
(Increase) / Decrease in Insurance Expenses	0.00	-0.52	0.52
(Increase) / Decrease in Depreciation expenses	0.00	0.00	0.00
(Increase) / Decrease in Consultancy expenses	0.00	0.00	0.00
(Increase) / Decrease in PF and ESI	11.02	0.00	-6.67
(Increase) / Decrease in Professional Tax Expenses	0.56	0.00	-0.32
(Increase) / Decrease in MSME Interest	3.77	-2.51	-1.26
(Increase) / Decrease in Bank Charges	-0.02	0.02	0.00
(Increase) / Decrease in GST Input	0.00	-1.15	1.15
(Increase) / Decrease in ROC Challan	0.00	0.00	0.00
Excess / Short Provision for Tax/MAT (refer note (b)(ii) below)	1.88	-1.88	0.00
Differed Tax Liability / Assets Adjustments (refer note (b)(iii) below)	0.00	-1.11	0.95
Total adjustments	**17.22**	**-2.31**	**-9.81**
Restated profit after tax for the period/ years	**738.96**	**223.18**	**42.60**

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 realted to & under which head the same realtes 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 realtes to.

To give Explanatory Notes Regarding Adjustment :-

Appropriate adjustment have been made in the restated financial statement, wherever required, by reclassification of the corresponding tem of income, expenses, assets and liabilities, in order to bring them in line with the groupings as per audited financail of the company or 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	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Equity / Networth as per Audited Financials	1638.09	692.93	150.44
Adjustment for:			
Difference Pertaining to changes in Profit / Loss due to Restated Effect for the period covered in Restated Financial	0.00	-17.22	-14.90
Prior Period Adjustments	0.00	0.00	0.00
Equity / Networth as Restated	**1638.09**	**675.71**	**135.54**

To give Explanatory Notes Regarding Adjustment :-

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

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED ★ Hyderabad

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

Annexure 5: Restated Statement of Share capital **(Amount in Lakhs)**

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Authorised share capital			
Equity shares of Rs. 10 each			
- Number of shares	1,00,00,000	70,00,000	10,00,000
- Amount	1,000.00	700.00	100.00
	1,000.00	**700.00**	**100.00**
Issued, subscribed and fully paid up			
Equity shares of Rs. 10 each			
- Number of shares	63,06,720	40,00,000	8,30,000
- Amount	630.67	400.00	83.00
	630.67	**400.00**	**83.00**

Reconciliation of equity share capital

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
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
Add: Shares issued during the period/year			
- Number of shares	2,04,485	31,70,000	0.00
- Amount	20.45	317.00	0.00
Add: BonusShares issued during the period/year			
- Number of shares	2102235.00	0.00	0.00
- Amount	210.22	0.00	0.00
Balance at the end of the period/year			
- Number of shares	**63,06,720.00**	**40,00,000.00**	**8,30,000.00**
- Amount	**630.67**	**400.00**	**83.00**

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

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Equity shares of Rs. 10 each			
Rohit Asawa			
- Number of shares	2,97,000	1,98,000	3,10,000
- Percentage holding (%)	4.71%	4.95%	37.35%
Sneha Penmatsa			
- Number of shares		3,20,000	4,15,000

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

- Percentage holding (%)	0.00%	8.00%	50.00%
Divya Asawa			
- Number of shares	15,33,000	10,22,000	1,00,000
- Percentage holding (%)	24.31%	25.55%	12.05%
Chanda Asawa			
- Number of shares	27,22,500	18,15,000	0.00
- Percentage holding (%)	43.17%	45.38%	0.00%
Krishna Kiran Kakarlapudi			
- Number of shares	-	6,40,000	0.00
- Percentage holding (%)	0.00%	16.00%	0.00%
Rama Raju Penmatsa			
- Number of shares	9,60,000	-	0.00
- Percentage holding (%)	15.22%	0.00%	0.00%
Swati Penmatsa			
- Number of shares	4,80,000	-	-
- Percentage holding (%)	7.61%	0.00%	0.00%

Particulars	Shares held by Promoters at the end of the period	
	For the period 31st March, 2026	
	No of Shares	% of total Shares
Rohit Asawa	2,97,000	4.71%
Divya Asawa	15,33,000	24.31%
Umesh Chand Asawa	5,000	0.08%
Sneha Penmatsa	-	0.00%
Rama Raju Penmatsa	9,60,000	15.22%

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED ★ Hyderabad ★

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
Rohit Asawa	1,98,000	4.95%
Divya Asawa	10,22,000	25.55%
Umesh Chand Asawa	5,000	0.13%
Sneha Penmatsa	3,20,000	8.00%

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

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

(ii) The above statememnt 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.

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

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

Annexure 6: Restated Statement of Reserves and surplus **(Amount in Lakhs)**

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
A. Securities premium account			
Balance at the beginning of the period / year	0.00	0.00	0.00
Add : On shares issued	210.62	0.00	0.00
Less : Issue of Bonus Shares & Issue Expenses	-210.62	0.00	0.00
Balance at the end of the period/year	**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
Add / Less :-Prior Period Expense/ Income	-	0.00	0.00
Less : Issue of Bonus Shares	-7.26	0.00	0.00
Add : Transferred from the Restated Summary Statement of Profit and Loss	738.97	223.18	42.60
Balance at the end of the period/year	**1,007.41**	**275.71**	**52.54**
Total (A+B)	**1,007.41**	**275.71**	**52.54**

Note:

1 The Figures disclosed above are based on the summary statement of assets and liabilities of the company

2 The above statememnt 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.

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

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

(Amount in Lakhs)

Particulars	Year Ended 31st March, 2026		Year Ended 31st March, 2025		Year Ended 31st March, 2024	
	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term
Secured						
(a) Loans from Banks	0.00	459.17	0.00	113.51	0.00	98.33
(b)Vehicle Loan	0.00	0.00	54.00	0.00	62.43	0.00
(c) Current Maturity	0.00	54.02	0.00	8.44	0.00	7.75
	0.00	**513.18**	**54.00**	**121.95**	**62.43**	**106.08**
Unsecured						
(d) Loans from , Directors, Members, Related Parties, & Inter Corporate Deposit						
From Directors, Members, & Related Parties	0.00	0.00	0.00	0.00	0.00	155.00
	0.00	**0.00**	**0.00**	**0.00**	**0.00**	**155.00**
	0.00	**513.18**	**54.00**	**121.95**	**62.43**	**261.08**

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED * Hyderabad

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

Annexure 7.1: Restated Statement of Details regarding Loan From Bank (Secured and Unsecured) **(Amount in Lakhs)**

Long Term Borrowings (secured)

SNo.	Lender	Nature of Facility	Loan	Outstanding as on 31st March, 2026	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	54.00	8.54 % p.a.	Repayable in 35 Monthly Installments of Rs. 1,12,008 and last installment of Rs. 46,72,800	Hypothecation of Mercedez Benz Car	-

Short Term Borrowing (Secured and Unsecured)

Sr No.	Lender	Nature of Facility	Loan	Outstanding as on 31st March, 2026	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	459.17	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, Gaddiannaram Village , LB nagar built up area of 2800 sft on land admeasuing 305 Sq yds belonging to Mrs. Kakarlapudi Kanaka Durga Sundari Hypothecation of Machinery Personal Guarantee of i) Shri Rohit Asawa ii) Mrs.Sneha Penmatsa iii) Mrs.Kakarlapudi Kanaka Durga Sundari iv) Mrs. Chanda Asawa v) Mrs. Divya Asawa

SINGH & ASSOCIATES FRN No. 110266W Chartered Accountants

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

Annexure 8: Deferred Tax Assets/Liabilities (Amount in Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Deffered Tax Assets & Liabilities Provision			
WDV As Per Companies Act 2013	0.00	0.00	149.77
WDV As Per Income Tax Act	0.00	0.00	144.46
Difference in WDV	**0.00**	**0.00**	**5.31**
Gratuity Provision	0.00	0.00	-4.41
Total Timming Differece	**0.00**	**0.00**	**0.90**
Tax Rate as per Income Tax	25.17%	25.17%	25.17%
(DTA) / DTL	0.00	0.00	0.23
Deffered Tax Assets & Liabilities Summary			
Opening Balance of (DTA) / DTL	0.00	0.23	0.68
Add: Provision for the Year	0.00	-0.23	-0.46
Closing Balance of (DTA) / DTL	**0.00**	**0.00**	**0.23**

Note:
In accordance with accounting standard 22, Accounting for taxes on income, issued by the institute of Chartered Accountant of India, the Deferred Tax Laibilities (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

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Security Deposit Payable	4.00	4.00	0.00
	4.00	**4.00**	**0.00**

Annexure 10: Restated Statement of Provisions

Particulars	Year Ended 31st March, 2026		Year Ended 31st March, 2025		Year Ended 31st March, 2024	
	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term
Provision for employee benefits:						
Provision for Gratuity &Leave Encashment	9.99	0.61	6.37	0.33	4.13	0.28
Provision for Others	0.00	20.57	0.00	3.77	0.00	1.26
Provision for Audit Fees	0.00	0.50	0.00	0.90	0.00	0.60
Provision for Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00
Electicity Charges Payable	0.00	0.00	0.00	0.00	0.00	0.00
Provision For Income Tax	0.00	131.06	0.00	39.30	0.00	17.31
	9.99	**152.74**	**6.37**	**44.30**	**4.13**	**19.45**

Note:

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

2 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.

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

HIMALAYA NUTRA Hyd.

HIMALAYA NUTRAVEDICS INDIA LIMITED (Formerly known as HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED)
Annexure 10.1: Restated Statement of Provisions

The following table sets out the status of the Gratuity Scheme in respect of employees of the Company: **(Amount in Lakhs)**

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Projected Benefit Obligation	10.60	6.70	4.41
Funding Status	Non -Funded	Non -Funded	Non -Funded
Fund Balance	-	-	-
Current Liability	0.61	0.33	0.28
Non Current Liability	9.99	6.37	4.13

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

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Demographic Assumption:			
Mortality Rate	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.
Retirement Age	60	60	60
Attrition Rate	12.00%	12.00%	12.00%
Financial Assumption:			
Salary Escalation Rate	8.00%	8.00%	8.00%
Discount Rate	7.28%	6.98%	7.23%

Annexure 11: Restated Statement of Trade payables **(Amount in Lakhs)**

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Dues of micro and small enterprises (refer note below)	45.05	120.42	59.86
Dues to others	24.88	7.75	1.71
Creditors for Expenses			
	69.93	**128.17**	**61.57**

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

Annexure 11.1:Trade payables ageing schedule **(Amount in Lakhs)**

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Disputed Dues	**0.00**	**0.00**	**0.00**
Undisputed Dues			
(a) Micro, Small & Medium Enterprise			
Less than 1 year	45.05	120.42	59.86
1 to 2 years			
2 to 3 years			
More than 3 Years			
(b) Other			
Less than 1 year	24.72	7.75	1.71
1 to 2 years	0.16		
2 to 3 years			
More than 3 Years			

Note: Micro and Small Enterprises

Disclosure as per Section 16 of the MSMED Act 2006			
i. Amount due and outstanding to MSME suppliers as at the end of the accounting period / year.	45.05	120.42	59.86
ii. Interest paid during the period / year to MSME.	5.09	0.00	0.00
iii. Interest payable at the end of the accounting period / year to MSME.	0.11	3.77	1.26
iv. Interest accrued and unpaid at the end of the accounting period / year to MSME.	0	3.77	1.26

Trade Payables as on 31st March, 2026 has been taken as certified by the management of the company

J SINGH & ASSOCIATES Chartered Accountants FRN No. 110286W

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

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

Annexure 12: Restated Statement of Other Current Liabilities **(Amount in Lakhs)**

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Other Current Liabilities			
Salaries and Wages Payable	27.08	24.64	26.22
Expenses Payable	2.12	0.79	1.70
GST Payable	0.00	0.00	4.56
TDS Payable	4.28	4.47	1.26
TCS Payable	0.00	0.00	0.00
Provident Fund	12.60	12.66	12.57
ESIC	1.12	1.13	1.13
Profession Tax	0.12	0.67	0.70
Director Remuneration Payable	2.46	2.30	0.90
Interest accured but not due	0.94	0.38	0.43
Advance from Customers	3.15	0.10	15.26
	53.88	**47.14**	**64.74**

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 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.

J SINGH & ASSOCIATES * Chartered * FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED * Hyderabad

HIMALAYA NUTRAVEDICS INDIA LIMITED (Formerly known as HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED)
Annexure 13: Restated Statement of Property, Plant and Equipment **(Amount in Lakhs)**

	Tangible Assets					Intangible Assets	
Gross block	**Computer, Laptops, Printers**	**Office Equipments**	**Plant and Machinery**	**Vehicles**	**Furniture & Fixtures**	**Trade Marks**	**Total**
Balance as at 31 March 2024	**0.40**	**4.47**	**65.87**	**88.71**	**1.42**	**10.68**	**171.54**
Additions	0.23	2.03	11.37	0.00	7.05	0.43	21.10
Disposals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance as at 31 March 2025	**0.62**	**6.50**	**77.24**	**88.71**	**8.47**	**11.11**	**192.65**
Additions	0.14	2.18	4.66	0.00	0.00	0.00	6.98
Disposals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance as at 31 March 2026	**0.76**	**8.68**	**81.90**	**88.71**	**8.47**	**11.11**	**199.63**
Accumulated depreciation and amortisation							
Balance as at 31 March 2023	**0.00**	**0.00**	**5.38**	**0.00**	**0.00**	**0.35**	**5.73**
Depreciation charge	0.10	0.59	9.92	4.01	0.00	1.43	16.04
Reversal on disposal of assets							0.00
Balance as at 31 March 2024	**0.10**	**0.59**	**15.30**	**4.01**	**0.00**	**1.77**	**21.78**
Depreciation charge	0.24	1.47	10.95	26.45	1.96	1.26	42.34
Deduction/ Adjustment							0.00
Balance as at 31 March 2025	**0.34**	**2.06**	**26.25**	**30.46**	**1.96**	**3.04**	**64.11**
Depreciation charge	0.20	1.51	9.83	18.19	1.68	1.12	32.54
Deduction/ Adjustment							0.00
Balance as at 31 March 2026	**0.55**	**3.57**	**36.07**	**48.66**	**3.65**	**4.16**	**96.65**
Net block							
Balance as at 31 March 2024	**0.30**	**3.88**	**50.57**	**84.70**	**1.42**	**8.90**	**149.77**
Balance as at 31 March 2025	**0.28**	**4.44**	**50.99**	**58.25**	**6.50**	**8.07**	**128.54**
Balance as at 31 March 2026	**0.21**	**5.11**	**45.83**	**40.06**	**4.82**	**6.95**	**102.97**

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

2 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.

J SINGH & ASSOCIATES ★ Chartered Accountants ★ FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED ★ Hyderabad

Annexure 14 : Non Current Investments (Amount in Lakhs)

Particulars	Year Ended 31st March, 2026		Year Ended 31st March, 2025		Year Ended 31st March, 2024	
	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
Gold Coins (At Cost)	1.84	0.00	1.84	0.00	1.84	0.00
	6.84	**0.00**	**3.34**	**0.00**	**1.84**	**0.00**

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

2 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 15: Restated Statement of Loans and advances

Particulars	Year Ended 31st March, 2026		Year Ended 31st March, 2025		Year Ended 31st March, 2024	
	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term
Unsecured, considered good unless stated otherwise						
Advances						
Advance to Employees	0.00	0.00	0.00	0.90	0.00	5.00
Advance to Creditors	0.00	4.93	0.00	5.94	0.00	8.79
Advance to Others	0.00	1.15	0.00	0.62	0.00	0.00
Advance to Related Parties	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	**6.09**	**0.00**	**7.45**	**0.00**	**13.79**

Note :-

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

2 No Securitites 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 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 16 : Other Current Assets

Particulars	Year Ended 31st March, 2026		Year Ended 31st March, 2025		Year Ended 31st March, 2024	
	Long-term	Short-term	Long-term	Short-term	Long-term	Short-term
	-	-	-	-	-	-
Income Tax / TDS Receivable	0.00	2.21	0.00	0.14	0.00	9.71
Prepaid Expenses	0.00	4.32	0.00	0.60	0.00	0.52
Security Deposits	0.10	0.00	0.10	0.00	0.00	0.00
Statutory Dues Receivable	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
GST - Receivable	0.00	42.70	0.00	4.02	0.00	0.00
Deferred IPO Exp	0.00	19.04	0.00	0.00	0.00	0.00

J SINGH & ASSOCIATES ★ Chartered Accountants ★ FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

MVAT / GST - Refund	0.00	0.00	0.00	0.00	0.00	0.00
MAT Credit	162.29	0.00	37.42	0.00	0.00	0.00
Preliminary expenses to the extent not written off	0.00	0.48	0.00	0.96	0.00	1.44
	162.39	**68.74**	**37.52**	**5.72**	**0.00**	**11.67**

Note :-

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

2 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.

J SINGH & ASSOCIATES Chartered Accountants FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

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

Annexure 17: Restated Statement of Inventories **(Amount in Lakhs)**

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Finished Goods	63.78	141.11	77.82
Raw Materials & Packing Material	670.17	91.59	94.91
Work In Progress	157.60	95.71	79.56
	891.54	**328.41**	**252.29**

Note :-

Value of Inventories as on 31st March, 2026 has been taken as certified by the management of the company.

Annexure 18: Restated Statement of Trade Receivables **(Amount in Lakhs)**

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Undisputed -Considered Good			
1. From Directors/ Promotors / Promotor Group / Associates / Relative of Directors / Group Companies			
Over Six Months	0.00	0.00	0.00
Others	0.00	0.00	0.00
	0.00	**0.00**	**0.00**
2. From Others			
Less than Six Months	1044.54	545.70	155.26
6 Months to 1 Year	1.46	13.18	0.00
1 Year to 2 Years	12.69	5.07	0.00
2 Years to 3 Years	0.00	0.00	0.00
More Than 3 Years	0.00	0.00	0.00
(ii) Undisputed – which have significant increase in credit risk	0.00	0.00	0.00
(iii) Undisputed – credit impaired	0.00	0.00	0.00
(iv) Disputed – considered good	0.00	0.00	0.00
(v) Disputed – considered doubtful	0.00	0.00	0.00
(vi) Disputed– credit impaired	0.00	0.00	0.00
	1058.69	**563.96**	**155.26**

Note :-

1 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.

2 Trade Receivables as on 31st March, 2026 has been taken as certified by the Management of the Company.

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

4 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.

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED * Hyderabad

Annexure 19: Restated Statement of Cash and Cash Equivalent (Amount in Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Cash and cash equivalents			
Cash on hand	2.25	4.12	7.83
Balances with Banks			
In Current Accounts	42.35	2.59	15.73
In Deposit Accounts			
In Fixed Deposit with banks held as margin or security	99.94	0.00	0.98
	144.54	**6.71**	**24.54**

Note :-

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

2 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.

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED * Hyderabad

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

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

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Revenue from operations			
Sale of products			
Net Sales of Goods	4422.14	2148.09	1442.56
Net Sales of Services	0.00	0.00	0.00
Less:- Inter Branch Revenue	-115.39	-48.45	0.00
Other Operative Revenue	0.00	0.00	0.00
	4306.75	**2099.65**	**1442.56**
State wise	**Amount**	**Amount**	**Amount**
Telangana	408.82	241.43	413.77
Andhra Pradesh	269.11	86.18	109.09
Karnataka	32.89	35.58	41.00
Maharastra / Goa	85.47	51.86	42.00
Tamil Nadu	53.22	31.03	36.41
Kerala	2124.72	1447.12	657.42
Punjab	119.23	30.46	20.52
Haryana	34.90	19.34	19.84
Rajasthan	32.53	18.46	10.65
Uttar Pradesh	503.18	66.60	0.11
West Bengal	14.32	19.21	13.76
Uttrakhand	22.73	10.67	3.91
Chhattisgarh	0.00	-1.04	1.28
Assam	0.00	4.04	31.57
Madhya Pradesh	37.09	25.38	40.93
Delhi	-0.50	2.15	0.00
Gujarat	568.75	0.40	0.31
Jharkhand	0.18	1.16	0.00
Himachal Pradesh	0.13	9.60	0.00
Total Domestic Revenue	**4306.75**	**2099.65**	**1442.56**
Total Export Revenue	-	-	-
Revenue From Operation	**4,306.75**	**2,099.65**	**1,442.56**

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

2 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 21: Restated Statement of Other Income (Amount in Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Other Non Operating Income			
Interest Income	4.59	0.00	0.00
Dividend Income	0.10	0.00	0.00
Rouding off	0.00	0.02	0.00
Other non-operating income (net of expenses directly attributable to such income).	0.60	0.02	0.32
	5.28	**0.04**	**0.32**
Profit before tax	748.13	224.83	59.46
% of other income to profit before tax	0.71%	0.02%	0.54%

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 .

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

3 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 22: Cost of Material Consumed (Amount in Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Opening Stock	91.59	94.91	33.11
Add: Purchases	2960.59	1363.89	941.10
Add: Packing Cost	324.11	57.27	24.92
Less:- Interbranch Purchase	115.39	48.45	0.00
Less: Closing Stock	670.17	91.59	94.91
	2590.72	**1376.04**	**904.22**

Annexure 22A: Purchase of Stock-In-Trade (Amount in Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Purchase of Stock-In- Trade	0.00	0.00	0.00
Less:- Interbranch Purchase	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	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Finished Goods / Stock In Trade/WIP			
Opening Stock -Finsished Goods	141.11	77.82	99.84
Opening Stock - WIP	95.71	79.56	0.00
Less: Closing Stock - Finished Goods	63.78	141.11	77.82
Less: Closing Stock - WIP	157.60	95.71	79.56
	15.45	**-79.44**	**-57.55**

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

2 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	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Director Remuneration	30.40	32.80	24.36
Salaries, wages and bonus	224.67	240.05	255.79
Contributions to Provident Fund and Other Fund	16.32	17.67	17.35
Gratuity and Leave Encashment / Reversal	3.90	2.29	3.75
Staff welfare expenses	1.15	0.71	1.10
	276.44	**293.51**	**302.36**

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

2 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.

J. SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110226W

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

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

Annexure 24: Restated Statement of Finance Costs **(Amount in Lakhs)**

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Interest expense:			
Interest on Car Loan	0.00	5.69	0.50
Interest on Short Term Loans	32.81	24.19	16.00
Interest on Security Deposit	0.00	0.18	0.00
Other Finance Cost	2.11	0.82	0.44
Interest on default of Statutory Payments	0.03	1.00	1.42
	34.95	**31.89**	**18.37**

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

2 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.

SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED * Hyderabad

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

Annexure 25: Restated Statement of Other Expenses (Amount in Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Administrative, Selling and Other Expenses			
Power and fuel	16.20	11.91	13.11
Rent	20.43	16.20	15.00
Factory Expenses	7.70	7.56	11.33
Repairs to machinery	3.72	1.76	1.46
Repairs to buildings	0.00	10.40	0.55
Repairs to Others	0.29	2.14	1.54
Communication Charges	0.36	0.42	0.31
Insurance	3.18	0.64	0.11
Rates and taxes, excluding, taxes on income	9.06	6.90	2.20
Payments to the Auditor	0.50	0.30	0.30
Technical/Legal/Prof/Consultancy Charges	149.97	21.83	7.89
Marketing Expenses	118.44	93.23	91.08
Commission Expenses	175.17	7.50	3.64
Office Expenses	1.81	0.64	0.13
Discount Given	1.17	0.21	0.00
Traveling and Conveyance	4.47	5.77	2.96
Transportation Charges	37.51	13.98	17.08
Business Promotion Expenses	60.74	8.33	27.91
Printing and Stationery	0.04	0.22	0.38
Rounding Off	0.04	0.00	-0.01
Penalty and Fines	0.11	0.01	2.25
Preliminary Expenses Written Off	0.48	0.48	0.48
Bank Charges	0.17	0.09	0.03
Postage and Courier	0.00	0.00	0.10
Misc Expenses	0.00	0.00	0.17
CSR Expenses	0.00	0.00	0.00
Directors Sitting Fee	1.09	0.00	0.00
Total	**613.80**	**210.53**	**199.99**
Grand Total	**613.80**	**210.53**	**199.99**

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

2 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.

J SINGH & ASSOCIATES * Chartered Accountants FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

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	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
A	Net worth, as restated (₹)	1,637.61	674.75	134.09
B	Profit after tax, as restated (₹)	738.97	223.18	42.60
	Weighted average number of equity shares outstanding during the period/ year			
C	For Basic/Diluted earnings per share (Prior to Bonus Issue)	40,30,813	8,99,479	8,30,000
D	For Basic/Diluted earnings per share (Post Bonus Issue)	61,33,048	13,49,219	12,45,000
	Earnings per share			
E	Basic/Diluted earnings per share prior to bonus issue (₹) **(B/C)**	18.33	24.81	5.13
F	Adjusted Diluted earnings per share after bonus issue (₹) **(B/D)**	12.05	16.54	3.42
G	**Return on Net Worth (%) (B/A*100)**	**45.12%**	**33.08%**	**31.77%**
H	Number of shares outstanding at the end of the period/ year	40,30,813	8,99,479	8,30,000
I	Number of shares outstanding at the end of the period/ year after Bonus Issue	61,33,048	13,49,219	12,45,000
J	**Net asset value per equity share of ₹ 10 each(A/H)**	**40.63**	**75.02**	**16.16**
K	**Net asset value per equity share of ₹ 10 each after Bouns Issue (A/I)**	**26.70**	**50.01**	**10.77**
L	Face value of equity shares (₹)	10.00	10.00	10.00
M	Earning Before Interest , Taxes, Depreciation & Amortization (EBITDA)	**810.34**	**299.01**	**93.54**

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

5) 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.

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

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

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

Annexure 27: Statement of Tax Shelter (Amount in Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Profit before tax, as restated (A)	748.13	224.83	59.46
Tax rate (%) (B)	25.17%	25.17%	25.17%
Tax expense at nominal rate [C= (A*B)]	**188.29**	**56.58**	**14.96**
Adjustments			
Permanent differences			
Other Expenses (Prepaid Insurance)	0.00	-7.01	7.01
Adjustment on account of Section 36 & 37 under Income tax Act, 1961	0.00	0.00	0.00
Addition under section 28 to 44DA	0.00	2.39	0.51
Total permanent differences (D)	**0.00**	**-4.62**	**7.52**
Timing differences			
Depreciation difference as per books and as per tax	7.67	17.47	-1.94
Adjustment on account of Section 43B under Income tax Act, 1961	0.00	0.00	0.00
Adjustment on account of Section 28 to 44 DA Income tax	0.00	0.00	0.00
other Additions	0.00	0.00	0.00
Provision for gratuity	3.90	2.29	3.75
Total timing differences (E)	**11.57**	**19.75**	**1.81**
Deduction under Chapter VI-A (F) - Section 80 IAC	**-759.70**	**-239.96**	**0.00**
Income Chargable under the Head "Business and Profession"	**0.00**	**0.00**	**68.79**
Total Income	**0.00**	**0.00**	**68.79**
Income Taxable @22%	0.00	0.00	15.13
Tax on Total income	**0.00**	**0.00**	**15.13**
Add: Surcharge @ 10%	0.00	0.00	1.51
Tax with Surcharge	**0.00**	**0.00**	**16.65**
Add: Cess @ 4%	0.00	0.00	0.67
Tax with Surcharge and Cess	**0.00**	**0.00**	**17.31**
Net adjustments(G)=(D+E+F)	0.00	0.00	68.79
Brought Forward Loss (ab)	0.00	0.00	0.00
Brought Forward Loss (Utilisation)(ac)	0.00	0.00	0.00





Carried Forward Loss	0.00	0.00	0.00
Net Adjustment After Loss Utilisation (H)= (G)+(ac)	0.00	0.00	68.79
Income From Capital gain	0.00	0.00	0.00
Income From House Property	0.00	0.00	0.00
Tax impact of adjustments (I)=(H)*(B)	0.00	0.00	17.31
Tax expenses (Normal Tax Liability) (J= C+I) (derived)	**0.00**	**0.00**	**17.31**
Minimum Alternate Tax (MAT)			
Income as per MAT **	**748.13**	**224.83**	**59.46**
Less :- Business Loss or Unabsorbed Depre w.e. Lower	**0.00**	**0.00**	**0.00**
Net Income as per MAT	**748.13**	**224.83**	**59.46**
Tax as per MAT	**124.88**	**37.42**	**0.00**
Tax Expenses= MAT or Normal Provision of Income Tax w.e.	**124.88**	**37.42**	**17.31**
Tax paid as per "MAT" or "Normal"provision	**MAT**	**MAT**	**Normal**

Notes:

1. 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).
2. 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.
3. Figures for the year ended 31st March , 2026 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
4. Statutory tax rate includes applicable surcharge, education cess and higher education cess of the year concerned.
5. The above statement should be read with the Statement of Notes to the Financial Information of the Company.
6. The Company is recognized as Start Up with the Department for Promotion of Industry and Internal Trade (DPIIT) and hold a certificate from the Inter-Ministerial Board of Certification (IMB) and received a certificate from DPIIT under section 80IAC of Income Tax 1961 making it eligible to claim benefit of 100% tax exemption on profits for eligible startups in India for any three consecutive assessment years within the first ten years of incorporation. The company has claimed the benefit of 100% tax exemption in FY 2024-25 for the first time and it is eligible to claim the benefit in FY 2025-26 and FY 2026-27.

MAT Working

	2026	2025	2024
Opening Balance	37.42	0.00	0.00
Entitlement	124.88	37.42	0.00
Utilisation	0.00	0.00	0.00
Closing Balance	162.30	37.42	0.00

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED * Hyderabad

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

Annexure 28: Restated Statement of Capitalisation

(Amount in Lakhs)

Particulars	Pre Issue	Post Issue
Borrowings		
Short- term	459.17	[-]
Long- term (including current maturities) (A)	54.02	[-]
Total Borrowings (B)	**513.19**	-
Shareholders' funds		
Share capital	630.67	[-]
Reserves and surplus	1,007.41	[-]
Total Shareholders' funds (C)	**1,638.09**	[-]
Long- term borrowings/ equity* {(A)/(C)}	**0.03**	[-]
Total borrowings / equity* {(B)/(C)}	**0.31**	[-]

* 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. During the financial year 2025-26 , the Company has made preferential allotment of 2,04,485 equity shares of Rs.10 each at a premium of Rs.103/- pursuant to the shareholders' approval received through Extra Ordinary General Meeting held on 05th February 2026.
6. During the financial year 2025-26,the Company issued 21,02,235 Bonus Shares (i.e. One (1) for every Two (2) fully paid-up equity shares held having face value of Rs. 10/- (Rupees Ten Only) on 21st February 2026 by utilizing share premium account and surplus balance of Profit & Loss, pursuant to the shareholders' approval received through Extra Ordinary General Meeting held on 19th February , 2026
7. The above ratios have been computed on the basis of the Restated Summary Statement of Assets and Liabilities of the Company.
8. 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.

J SINGH & ASSOCIATES * Chartered Accountants * FRN No 110226W

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

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 for the Year ended 31st March 2026, 31st March 2025 and 31st March 2024 and balances outstanding as at 31st March, 2026 , 31st March 2025 and 31st March 2024.

Sr No.	Nature of Relationship	Names of related parties	Relationship
1	Key Management Personnel (KMP)	Rohit Asawa	Director
		Sneha Penmatsa	Director
		Divya Asawa	Director
		Krishna Kanth Sarda	CFO
		Pooja Biyani	CS
		Ramya Inala	Independent Director
		Abhishek Dhoot	Independent Director
2	Relative of Key Management Personnel (KMP)	Umesh Chand Asawa	Father of Rohit Asawa
		Umesh Chand Asawa HUF	Rohit Asawa is member of HUF
		Krishna Kiran Kakarlapudi	Spouse of Sneha Penmatsa

(Amount in Lakhs)

Sr No.	Particulars	Transaction For Period Ended On 31-03-26	Transaction For Period Ended On 31-03-25	Transaction For Period Ended On 31-03-24
1	**Remuneration/Salary**			
	Rohit Asawa	18.24	16.40	12.18
	Sneha Penmatsa	12.16	16.40	12.18
	Krishna Kanth Sarda	2.59	0.00	0.00
	Pooja Biyani	1.20	0.00	0.00

SINGH & ASSOCIATES FRN No. 110266W Chartered Accountants

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

2	**Unsecured Loan Taken**			
	Rohit Asawa	49.17	330.15	129.25
	Sneha Penmatsa	0.00	42.50	9.50
	Umesh Chand Asawa	0.00	0.00	25.00
	Umesh Chand Asawa HUF	0.00	60.00	0.00
	Divya Asawa	0.00	110.00	0.00
3	**Unsecured Loan Repaid**			
	Rohit Asawa	49.17	330.15	129.25
	Sneha Penmatsa	0.00	42.50	9.50
	Umesh Chand Asawa	0.00	155.00	0.00
	Umesh Chand Asawa HUF	0.00	60.00	0.00
	Divya Asawa	0.00	110.00	0.00
4	**Interest Paid**			
	Umesh Chand Asawa	0.00	8.29	13.22
	Umesh Chand Asawa HUF	0.00	2.25	0.00
	Divya Asawa	0.00	2.25	0.00
5	**Loans and Advances Given**			
	Krishna Kiran Kakarlapudi	0.00	12.82	37.51
6	**Loans and Advances Received**			
	Krishna Kiran Kakarlapudi	0.00	12.82	46.06
7	**Directors Sitting Fees**			
	Ramya Inala	0.37	0.00	0.00
	Abhishek Dhoot	0.37	0.00	0.00
	Divya Asawa	0.35	0.00	0.00

Details of Balance Outstanding At The End Of Period

Sr No.	Particulars	Balance as on 31-03-26	Balance as on 31-03-25	Balance as on 31-03-24
1	**Unsecured Loan**			
	Umesh Chand Asawa	0.00	0.00	155.00
2	**Loans and Advances Receivable**			
	Krishna Kiran Kakarlapudi	0.00	0.00	0.00
3	**Director Sitting Fee Payable**			
	Ramya Inala	0.37	0.00	0.00
	Abhishek Dhoot	0.37	0.00	0.00
	Divya Asawa	0.35	0.00	0.00

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

J SINGH & ASSOCIATES Chartered Accountants FRN No. 110266W

Annexure 30: Additional Notes

A) The Company is not holding any immovable propery

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 31st March,2026:

(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 undrstanding (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) Corporate Social Responsibility (CSR) expenditure - Section 135 of the Companies Act 2013

Sr no.	For the Period/Year ended	Gross Amount Required to be Spent	Amount Spent for the Period/ year ended
1	31st March,2026	NA	NA
2	31st March,2025	NA	NA
3	31st March,2024	NA	NA

J SINGH & ASSOCIATES * Chartered Accountants * FRN No. 126256W

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

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

Annexure 31: Restated Statement of Ratios (Amount in Lakhs)

Sr No.	Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024	% Change	% Change
		1	2	3	(1-2)/(2)	(2-3)/(3)
1	**Current Ratio (in times)**					
	Current Assets	2169.60	912.25	457.56		
	Current Liabilites	789.72	341.57	406.84		
	Current Ratio	**2.75**	**2.67**	**1.12**	**2.86%**	**137.47%**
2	**Debt-Equity Ratio (in times)**					
	Total Debts	513.18	175.95	323.51		
	Share Holder's Equity + RS	1638.09	675.71	135.54		
	Debt-Equity Ratio	**0.31**	**0.26**	**2.39**	**20.31%**	**-89.09%**
3	**Debt Service Coverage Ratio (in times)**					
	Earning available for debt service	780.67	272.86	76.00		
	Interest + Installment	8.44	13.44	1.12		
	Debt Service Coverage Ratio	**92.53**	**20.30**	**67.85**	**355.82%**	**-70.08%**
4	**Return on Equity Ratio (in %)**					
	Net After Tax	738.97	223.18	42.60		
	Share Holder's Equity	1156.90	405.62	114.24		
	Return on Equity Ratio	**63.87%**	**55.02%**	**37.29%**	**16.09%**	**47.54%**
5	**Inventory Turnover Ratio (in times)**					
	Cost of Goods Sold	2606.17	1296.60	846.67		
	Average Inventory	609.98	290.35	192.62		
	Inventory turnover ratio	**4.27**	**4.47**	**4.40**	**-4.32%**	**1.59%**
6	**Trade Receivables Turnover Ratio (in times)**					
	Net Credit Sales	4306.75	2099.65	1442.56		
	Average Receivable	811.33	359.61	124.73		
	Trade Receivables Turnover Ratio	**5.31**	**5.84**	**11.57**	**-9.08%**	**-49.52%**
7	**Trade Payables Turnover Ratio (In Times)**					
	Credit Purchase	2960.59	1363.89	941.10		
	Average Payable	99.05	94.87	58.43		
	Trade Payables Turnover Ratio	**29.89**	**14.38**	**16.11**	**107.91%**	**-10.75%**
8	**Net Capital Turnover Ratio (In Times)**					
	Revenue from Operations	4306.75	2099.65	1442.56		
	Net Working Capital	1379.88	570.69	50.72		
	Net capital turnover ratio	**3.12**	**3.68**	**28.44**	**-15.17%**	**-87.06%**
9	**Net Profit ratio (in %)**					
	Net Profit	738.97	223.18	42.60		
	Sales	4306.75	2099.65	1442.56		

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HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

	Net Profit ratio	**17.16%**	**10.63%**	**2.95%**	**61.43%**	**259.92%**
10	**Return on Capital employed (in %)**					
	Earning Before Interest and Taxes	780.94	254.71	75.96		
	Capital Employed	2151.27	851.66	459.05		
	Return on Capital employed	**36.30%**	**29.91%**	**16.55%**	**21.38%**	**80.73%**
11	**Return on investment. (in %)**					
	Return	4.69	0.00	0.00		
	Investments	106.78	3.34	2.82		
	Return on investment	**4.39%**	**0.00%**	**0.00%**	**NA**	**NA**

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 opearted 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

FY -2025-26 : In FY 2025-26 , Debt Service coverage ratio has increased due to increase in Net profits of company when compared to FY 24-25

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 reveneue growth the company has started allowing higher credit terms due to which the ratio

7 **Trade Payables Turnover Ratio (In Times)**

FY -2025-26 : 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

FY -2025-26 : Increase is due to increase in operational efficiency

10 **Return on Capital employed (in %)**

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

J SINGH & ASSOCIATES Chartered Accountants FRN No. 110266W

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad