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

To
The Board of Directors
HIMALAYA NUTRAVEDICS INDIA LIMITED
Hyderabad

Independent Auditors Review Report on the unaudited Interim Standalone Financials results of M/s Himalaya Nutravedics India Limited for the six months period ended 30th September, 2026 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s Himalaya Nutravedics India Limited for the six months period ending on 30th September, 2026(the statement) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 (" the Regulations"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the company.

2. The management is responsible for the preparation and presentation of the statement in accordance with the applicable "Accounting Standard 25" i.e , 'Interim financial reporting'(AS 25) prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with Regulation. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of interim financial information performed by the independent auditor of the entity* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of persons responsible for the financial and accounting matters of the Company and applying analytical procedures and other review procedures to financial data and thus provide less assurance than an audit. This review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act and consequently does not enable the auditor to obtain assurance that the auditor would become aware of all the significant matters that might be identified in an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards (AS 25) and other recognized accounting principle generally accepted in India (as referred in Paragraph 2) has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J Singh & Associates
Chartered Accountants
FRN: 110266W

Ritesh Tawry

Ritesh Tawry
Partner
M.No. 213326
Place: Hyderabad
Date: 12th November, 2026
UDIN : 26213326GBHDOQ7403

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

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

CIN : L24110TG2022PTC163732 Email Id : himalayanutravedics@gmail.com, Website: www. himalayanutravedics.com
REGISTERED OFFICE: Plot No. 101/A, Phase-III, Industrial Development Park, Cherlapally, Hindustan Cables Ltd, Hyderabad, Uppal, Telangana, India- 500051

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2026

(All Amounts in Indian Rupees Lakhs Except Per Share Data)

Particulars	Half Year ended			Year Ended 31.03.2026
	30.09.2026	30.09.2025	31.03.2026	
	Un-Audited	Un-Audited	Un-Audited	Audited
I. Revenue from Operations	2739.75	2017.85	2288.90	4306.75
II. Other Income	1.68	0.97	4.31	5.28
III. Total Revenue (I + II)	**2741.43**	**2018.82**	**2293.21**	**4312.03**
IV. Expenses:				
(a).Cost of Materials consumed	1743.59	1305.51	1384.19	2689.70
(b).Employee Benefits Expenses	132.26	118.49	122.24	240.73
(c).Finance Costs	30.21	12.72	22.23	34.95
(d).Depreciation and Amortization Expenses	12.53	16.14	16.40	32.54
(e).Other Expenses	296.73	218.41	347.57	565.98
Total Expenses	**2215.32**	**1671.28**	**1892.63**	**3563.90**
V. Profit before exceptional Items and tax (III - IV)	**526.11**	**347.54**	**400.58**	**748.13**
VI. Exceptional items	0.00	(15.36)	0.00	(15.34)
V. Profit Before Tax (III - IV)	**526.11**	**332.19**	**400.58**	**732.79**
VI. Tax Expense				
(1).Current Tax	82.00	2.24	6.92	9.16
(2).Previous Year Taxes	0.00	0.00	1.88	1.88
(2).Deferred Tax	0.00	0.00	0.00	0.00
Total Tax Expenses	**82.00**	**2.24**	**6.92**	**11.04**
VII. Profit / (Loss) after Tax (V - VI)	**444.11**	**329.95**	**393.66**	**721.74**
VIII . Paid-up Equity Share Capital	880.63	400.00	630.67	630.67
IX. Earnings Per Share (EPS) (Face value of Rs10/- each)				
a) Basic	6.95	8.25	6.42	11.77
b) Diluted	6.95	8.25	6.42	11.77

Notes :

1 The above unaudited standalone financial results of the Company have been prepared in accordance with the Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 (as amended) and other applicable accounting principles generally accepted in India and regulations issued by the Securties and Exchange Board of India ("SEBI"), as amended.

2 The above unaudited standalone financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 12, 2026. The statutory auditors have carried out the Limited review of these financials results and have issued an unmodified report on these results and their Limited Review Report has been placed before the board at the said meeting as required under regulation 33 of SEBI (LODR) Regulations,2015.

3 The company is primary engaged in the business of manufacturing, marketing, and distribution of Ayurvedic and nutraceutical formulations, as well as third-party contract manufacturing which the management recognises as the sole business segement. Hence disclosure of segement wise information is not required and accordingly not provided.

4 The figures for the half year ended 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and the [unaudited / published] figures for the half year ended 30th September, 2025.

5 Previous period figures have been re-grouped / re-classified / re- arranged wherever necessary to correspond with the current periods classification / disclosure.

6 The Company completed the Inital Public Offer (IPO) of 2499600 equity shares of face value of Rs 10 each at an issue price of Rs. 106 per share (including a premium of Rs 96 per share), aggregating Rs 26.50 Crore. The equity shares were allotted on September 25, 2026 and listed on the SME Platform of BSE Limited on September 29, 2026. The statement of utilisation of the IPO proceeds under Regulation 32 is given below.

7 The Company is listed on the SME Platform of BSE Limited. As per Rule 4(2)(a) of the Companies (Indian Accounting Standards) Rules, 2015, companies whose securities are listed on an SME exchange are not required to apply Indian Accounting Standards (Ind AS); accordingly, Ind AS is not applicable to the Company.

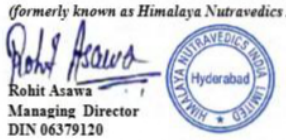
8 The Earning per shares (EPS) has been computed in accordance with the accounting standard on earning per share.

9 There were no investor complaints pending as on September 30, 2026

10 The above financial results of the Company are available on the company website (www.himalayanutravedics.com) and the BSE Limited (BSE) (www.bseindia.com) , where the shares of the Company are listed

Original Object	Modified Object, if any	Original Allocation (Amount in Crore)	Modified allocation, if any	Funds Utilised	Amount of Deviation / Variation for the quarter according to applicable object	Remarks, if any
Funding in working capital requirements	NIL	13.75	0	0	0	
Investment in Branding, Digital Marketing and Sales Expansion	NIL	7.5	0	0	0	
General Corporate Purposes	NIL	3.17	0	0	0	
Issue expenses	NIL	2.08	0	0	0	
Total	NIL	26.5	0	0	0	

By order of the Board
HIMALAYA NUTRAVEDICS INDIA LIMITED
(formerly known as Himalaya Nutravedics India Private Limited



Rohit Asawa
Managing Director
DIN 06379120

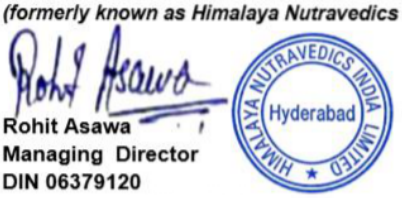
Date : 12th November 2026
Place : Hyderabad

HIMALAYA NUTRAVEDICS INDIA LIMITED
(Formerly Known as HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED)
CIN : L24110TG2022PTC163732 Email Id : himalayanutravedics@gmail.com, Website: www. himalayanutravedics.com
REGISTERED OFFICE: Plot No. 101/A, Phase-III, Industrial Development Park, Cherlapally, Hindustan Cables Ltd, Hyderabad, Uppal, Telangana, India- 500051
Balance Sheet as at 30th September 2026

(Amount in Lakhs)

Particulars	As at 30.09.2026	As at 31.03.2026
	Unaudited	**Audited**
EQUITY AND LIABILITIES		
Shareholders' funds		
(a) Share Capital	880.63	630.67
(b) Reserves and Surplus	3,851.13	1,007.41
Non-current liabilities		
(a) Long-term Borrowings	49.50	-
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	4.00	4.00
(d) Long-term provisions	9.99	9.99
Current liabilities		
(a) Short-term borrowings	421.74	513.19
(b) Trade payables		
(i)Total Outstanding dues of Micro and Small Enterprises and	54.07	45.05
(i)Total Outstanding dues of creditors other than micro and Small Enterprises.	63.89	24.88
(c) Other current liabilities	171.03	11.12
(d) Short-term Provisions	274.37	195.50
TOTAL (Rs)	**5,780.36**	**2,441.80**
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	86.53	96.02
(ii) Intangible Assets	6.46	6.95
(b) Non-Current Investments	6.84	6.84
(c) Deferred Tax Asset (Net)		
(d) Long-term loans and advances	-	-
(e) Other non-current Assets	162.39	162.39
Current assets		
(a) Current Investments		
(b) Inventories	1,322.38	891.54
(c) Trade Receivables	1,226.54	1,058.69
(d) Cash and cash equivalents	2,661.75	144.54
(e) Short-term Loans and Advances	-	-
(f) Other Current Assets	307.47	74.83
TOTAL (Rs)	**5,780.36**	**2,441.80**

By order of the Board
HIMALAYA NUTRAVEDICS INDIA LIMITED
(formerly known as Himalaya Nutravedics India Private Limited



Rohit Asawa
Managing Director
DIN 06379120

Date : 12th November 2026
Place : Hyderabad

HIMALAYA NUTRAVEDICS INDIA LIMITED
(Formerly Known as HIMALAYA NUTRAVEDICS INDIA PRIVATE LIMITED)
CIN : L24110TG2022PTC163732 Email Id : himalayanutravedics@gmail.com, Website: www. himalayanutravedics.com
REGISTERED OFFICE: Plot No. 101/A, Phase-III, Industrial Development Park, Cherlapally, Hindustan Cables Ltd, Hyderabad, Uppal, Telangana, India- 500051
Cash flow Statement for the year ended 30th September 2026

(Amount in Lakhs)

	For the year ended 30.09.2026	For the year ended 31.03.2026
	Uaudited	Audited
Cash flow from Operating Activities		
Net Profit Before tax	526.11	732.79
Depreciation	12.53	32.54
Interest Expenses	23.21	32.81
Dividend Income	(0.56)	(0.10)
Interest Income	(0.32)	(4.59)
Prior period Depreciation	-	(1.30)
Operating Profit before Working Capital Changes	**560.95**	**792.15**
Adjustments for:		
(Increase)/Decrease in inventories	(430.83)	(563.13)
(Increase)/Decrease in Trade Receivables	(167.85)	(494.74)
(Increase)/Decrease in Short term loans and advances	-	-
(Increase)/Decrease in Long Term Loans and advances	-	-
(Increase)/Decrease in Other Current Assets	(232.64)	(60.93)
(Increase)/Decrease in Other Non Current Assets	-	(124.88)
Increase/(Decrease) In current liabilities	159.92	4.75
Increase/(Decrease) In Short Term Provisions	78.88	126.17
Increase/(Decrease) In Trade Payables	48.03	(58.04)
Increase/(Decrease) In Long Term provision	-	3.62
Taxes Paid	(82.00)	(9.16)
Net Cash from Operating Activities: (A)	**(65.55)**	**(384.20)**
Cash flow from Investing Activities		
Purchase of Fixed assets/Capital Expenditure	(2.55)	(6.98)
Interest Received	0.32	4.59
Dividend Received	0.56	0.10
Investment in Gold and Shares	-	(3.52)
Net Cash used in Investing Activities (B)	**(1.66)**	**(5.81)**
Cash flow from Financing Activities:		
Receipts / (Re-payments) of Short-term borrowings	(91.45)	391.24
Increase in Share Capital	249.96	20.45
Increase in Share Premium	2,399.62	202.96
Interest paid	(23.21)	(32.81)
Increase/(Decrease) in Long-term Borrowings	49.50	(54.00)
Net Cash from Financing activities (C')	**2,584.42**	**527.84**
Effect of exchange rate changes on cash and cash equivalents (D)		
A+B+C+D	2,517.22	137.83
Opening balance of cash and cash equivalents	144.54	6.71
Closing balance of cash and cash equivalents refer note 19	**2,661.75**	**144.54**

Notes:

1. The Cash Flow Statement has been prepared under the 'Indirect Method" as set out in Accounting Standard (AS) 3 - Cash Flow Statements, notified under section 133 of the Companies Act, 2013.

2.Figures in brackets represent cash outflows.

3.Previous period figures have been regrouped / reclassified wherever necessary to conform to the current period classification.

By order of the Board
HIMALAYA NUTRAVEDICS INDIA LIMITED
(formerly known as Himalaya Nutravedics India Private Limited

HIMALAYA NUTRAVEDICS INDIA LIMITED Hyderabad

Rohit Asawa
Managing Director
DIN 06379120

Date : 12th November 2026
Place : Hyderabad