

# Hamps Bio Ltd.

(Previously Known as Hamps Bio Pvt Ltd)

**CERTIFIED TRUE COPY OF THE RESOLUTION PASSED IN THE MEETING OF AUDIT COMMITTEE HELD ON SATURDAY, 02<sup>nd</sup> DAY OF DECEMBER, 2024 AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT 2900/112, G.I.D.C. NEAR ATUL LIMITED, BHARUCH, ANKLESHWAR, GUJARAT, INDIA, 393002 AT 11.00 A. M. TO CONSIDER AND APPROVE THE KEY PERFORMANCE INDICATORS OF THE COMPANY DISCLOSED IN THE OFFER DOCUMENTS (DEFINED BELOW) FOR THE INITIAL PUBLIC OFFERING OF THE COMPANY**

The Securities and Exchange Board of India ("SEBI") has introduced certain amendments to the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (the "SEBI ICDR Regulations") *vide* the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Fourth Amendment) Regulations, 2022 (the "Amendments") (published in the Official Gazette on November 23, 2022). The Amendments, amongst other things, require the Committee to approve the key performance indicators relating to the Company ("KPIs") proposed to be disclosed in the Offer Documents (as defined below). Further, the Amendments also require the Committee to confirm that the verified and audited details of all the KPIs (as certified by peer reviewed statutory auditor) that have been disclosed to earlier investors in at any point of time during the three years prior to filing the DP (as defined below) are disclosed under the section titled "Basis for Offer Price" of the Offer Documents.

The Audit Committee is further requested to review the list of data points that had been disclosed to earlier investors of the Company at any point of time during the three years period preceding the date of filing the DP (as defined below), and examine whether such data points qualify as KPIs.

The list and description of the KPIs proposed to be disclosed in the draft prospectus proposed to be filed by the Company with Stock Exchange (the "DP") and prospectus ("Prospectus" and collectively with the DP, and other documents or material issued in relation to the Offer, including any amendments, addenda or corrigenda issued thereto, the "Offer Documents") proposed to be filed by the Company with the Registrar of Companies, Ahmedabad at Gujarat, SEBI, SME Platform of BSE Limited has been placed before the Audit Committee ("Committee"), as set out in Annexure A.

The Committee is requested to review the annexures and pass the following resolution by circulation unanimously:

**"RESOLVED THAT**, the approval of the Audit Committee is hereby accorded to disclose the key performance indicators of the Company (the "KPIs") as set out in Annexure A in the Offer Documents."

**"RESOLVED THAT** in accordance with the applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended by the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Fourth Amendment) Regulations, 2022 ("SEBI ICDR Regulations") and other applicable laws, the Members of the Committee confirm that no KPIs have been disclosed to the earlier investors of the Company at any point of time during the three years period preceding the date of filing of the draft prospectus ("DP") with the Stock Exchange which are required to be disclosed in the 'Basis for Offer Price' section of the Offer Documents."

**"RESOLVED FURTHER THAT** in accordance with the applicable provisions of the SEBI ICDR Regulations and other applicable laws, the KPIs which have been used historically by the Company to understand and analyze the business performance, which in result, help it in analyzing the growth of various verticals in comparison to its peers, and other relevant and material KPIs of the business of the Company that have a bearing for arriving at the basis for issue price, along with explanation for KPI metrics, are hereby approved."

CIN No. : U24233GJ2007PLC049692(2006-2007)

Factory : 2900/112, G.I.D.C. Industrial Estate, Nr. Atul Ltd., Ankleshwar-393002

Office : 120,121,122, 1st Floor, Royal Platinum, Palanpur Canal Road, Surat-395009 Mo. 8000001113, 8000006663

E-mail : hamps.bio@gmail.com, Web : www.hampsbio.com



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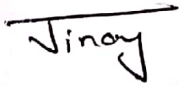
"RESOLVED FURTHER THAT, pursuant to the Amendments, the KPIs, as placed before the members of the Committee and initialled by the Chairman for identification purposes and disclosed under 'Basis for Offer Price' section of the DP, be and are hereby approved and may be disclosed in the Offer Documents."

"RESOLVED FURTHER THAT any of the Director, Chief Financial Officer and the Company Secretary be and are hereby authorised severally to do all such acts, deeds, matters and things as deemed necessary, proper or desirable, and to settle or give instructions and directions for settling any questions, difficulties or doubts that may arise in this regard."

"RESOLVED FURTHER THAT, a copy of the above resolution, certified to be true by any Director or the Company Secretary, be forwarded to the concerned authorities for necessary actions."

Certified to be true

For and on behalf of Audit Committee of Hamps Bio Limited



Member  
JINAY PALARECHA

CIN No. : U24233GJ2007PLC049692(2006-2007)

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## Annexure A

### Key Performance Indicators of our Company

Particulars	For the period ended October 31, 2024	March 31, 2024	March 31, 2023	March 31, 2022
Revenue from Operations	426.67	647.53	557.81	534.05
Revenue CAGR <sup>(1)</sup>	-	10.11%		
Total Revenue	436.42	650.13	558.49	534.46
EBITDA <sup>(2)</sup>	65.36	117.73	86.63	61.54
EBITDA Margin (%) <sup>(3)</sup>	15.32%	18.18%	15.53%	11.52 %
PAT	34.08	50.07	35.90	12.15
PAT Margin (%) <sup>(4)</sup>	7.99%	7.73%	6.44 %	2.28%
Net Worth <sup>(5)</sup>	370.78	337.42	136.30	100.57
Debt To Equity Ratio <sup>(6)</sup>	0.37	0.31	1.27	2.03
RONW (%) <sup>(7)</sup>	9.19%	14.84%	26.34%	12.08%
EPS (Basic & Diluted) <sup>(8)</sup>	1.09	1.76	1.50	0.51

#### Explanation of KPIS:

- (1) Revenue CAGR is calculated by dividing the Revenue from operation for the FY 2024 by the Revenue from operation for the FY 2022, raising it to the power of one divided by the number of compounding periods i.e.; 2 years, and subtracting by one
- (2) 'EBITDA' is calculated as Profit before tax + Depreciation + Interest Expenses – Other Income
- (3) 'EBITDA Margin' is calculated as EBITDA divided by Revenue from Operations.
- (4) 'PAT Margin' is calculated as PAT for the period/year divided by revenue from operations.
- (5) Net Worth is calculated by subtracting a company's Total Liabilities from its Total Assets
- (6) Debt Equity Ratio is calculated as Total debt divided by total shareholders' Equity
- (7) Return on Networth is calculated as companies PAT divided by the company Total Shareholders' Equity (Networth)
- (8) Earnings Per Share (Basic) is calculated as PAT divided by the Weighted average no. of Shares

Description on the historic use of the KPIs by our Company to analyse, track or monitor the operational and/or financial performance of our Company

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S.No.	Key Performance Indicator	Explanation
1.	Revenue from Operations	Used to track the revenue profile of the business and in turn helps us assess the overall financial performance of our Company and size of our business.
2.	Revenue CAGR	Used to track the annualised growth rate of our revenue over a specific period, and is a measure of growth in business
3.	Total Revenue	Used to track the total revenue profile of the business and in turn helps us assess the overall financial performance of our Company and size of our business.
4.	EBITDA	Used to track the operating performance of our Company
5.	EBITDA Margin	Used to track operating efficiency and profitability of our Company
6.	PAT	Used to track the profitability of our business
7.	PAT Margin	Used to track the profitability and financial performance of our business
8.	Net Worth	Used to track our financial position
9.	Debt To Equity Ratio	Used to track our financial leverage and related risk
10.	Return on Networth	Used to measure the profitability and effectiveness of equity investments by shareholder
11.	EPS (Basic)	Used to track our profit per outstanding equity share, without accounting for any potential dilution
12.	EPS (Diluted)	Used to track our profit per outstanding equity share, accounting for any potential dilution from instruments that could be converted into or result in new equity shares

### *Comparison of KPI with Listed Industry Peers*

There are no listed companies in India that are engaged in a business segments in which we operate and size of the business similar to that of our Company accordingly it is not possible to provide an industry comparison in relation to our Company.

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