



M G V S & ASSOCIATES
Chartered Accountants

81549 12316, 97372 11161
70483 88605, 93273 11567

802-A, Trividh Chambers, Nr. Rushabh Petrol Pump, Ring road, Surat, Gujarat - 395002

CERTIFICATE ON KEY PERFORMANCE INDICATORS

To,
The Board of Directors,
M/s. Hamps Bio Limited,
(Formerly known as Hamps Bio Private Limited)
2900/112, GIDC, Near Atul Limited,
Ankleshwar, Gujarat-393002

Subject: Proposed Initial Public Issue of M/s. Hamps Bio Limited on SME Platform of BSE Limited

We, **M/s. MGVS & Associates**, Chartered Accountants, have received a request from the Company to certify the Key Performance Indicators (KPI's) (as defined in the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended) of the Company.

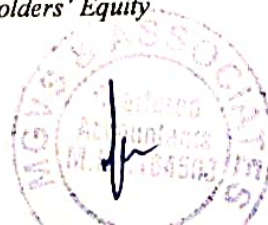
Accordingly, based on the review of the relevant records and documents of the Company, we hereby certify that the following KPI's as on 31st October 2024:

(Rs. In Lakhs)

Key Financial Performance	FY 2024-25 (Till Oct'24)	FY 2023-24	FY 2022-23	FY 2021-22
Revenue from Operations	426.67	647.53	557.81	534.05
Revenue CAGR ⁽¹⁾			10.11%	
Total Revenue	436.32	650.13	558.49	534.46
EBITDA ⁽²⁾	65.36	117.73	86.63	61.54
EBITDA Margin (%) ⁽³⁾	15.32%	18.18%	15.53%	11.52%
PAT	34.08	50.07	35.90	12.15
PAT Margin (%) ⁽⁴⁾	7.99%	7.73%	6.44 %	2.28%
Net Worth ⁽⁵⁾	370.78	337.42	136.30	100.57
Debt To Equity Ratio	0.37	0.31	1.27	2.03
RONW (%) ⁽⁷⁾	9.19%	14.84%	26.34%	12.08%
EPS (Basic & Diluted) ⁽⁸⁾	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





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- (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

S.No.	Key Indicator	Performance	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.

For MGV S AND ASSOCIATES
Chartered Accountants
FRN: 0140555W

Mubassir Godil

CA MUBASSIR GODIL
(Partner)
M. No. : 164503
Place: Ankleshwar
Date: 02/12/2024
UDIN: 24164503BKDKRW2749