

ANUBHAV PLAST LIMITED

Formely Known As Anubhav Plast (P) Ltd.

Regd. Office : 7/41-A, BASANT TOWER, BASEMENT,
TILAK NAGAR, KANPUR, UTTAR PRADESH - 208 002

Factory :

- **Unit I :** B-4, D-8, UPSIDC INDUSTRIAL ESTATE SITE-1,
BISAYAKPUR, RANIA, KANPUR (DEHAT) - 209304
- **Unit II :** GATA NO. 1354, KISARWAL, TEHSIL
AKBARPUR, RANIA, KANPUR DEHAT, U.P. - 209304

Manufacturers of :

Steel Tubular Poles & Pipes

• **Phone :** (Off.) 0512-2540844, 2540020

E-mail : anubhavpole@yahoo.co.in

GSTN : 09AABCA6844Q1Z2

CIN-U25202UP1987PLC008460

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF ANUBHAV PLAST LIMITED HELD AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT 7/41 A, BASEMENT, BASANT TOWER, TILAK NAGAR, SWARUP NAGAR, KANPUR NAGAR-208002 UTTAR PRADESH, INDIA HELD ON FRIDAY, MAY 29, 2026 AT 1.00 P.M.

TO CONSIDER AND APPROVE THE KEY PERFORMANCE INDICATORS (KPI)

“**RESOLVED THAT** in accordance with the applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements Regulations, 2018 (“**SEBI ICDR Regulations**”), as amended by the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Fourth Amendment) Regulations, 2022 (the “**Amendments**”) and other applicable laws, the members of the Board confirm that the key performance indicators (“**KPIs**”) pertaining to the Company that have been disclosed to the earlier investors, if any at any point of time during the three years period preceding the date of filing of the Red herring prospectus (“**RHP**”) and Prospectus with the Registrar of Companies, Securities and Exchange Board of India and SME Platform of BSE Limited. are disclosed under ‘**Basis for Issue Price**’ section placed before the Board and included as ‘**Annexure - A**’ and the details for all such KPIs disclosed under ‘**Basis for Issue Price**’ section have been verified and audited, in accordance with applicable laws and auditing procedures.

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 analyse the business performance, which in result, help it in analysing the growth of the business in comparison to its peers, and other relevant and material KPIs of the business of the issuer Company that have a bearing for arriving at the basis for Issue price, along with explanation for KPI metrics, are hereby approved.

RESOLVED FURTHER THAT pursuant to the Amendments, the KPIs, as placed before the Board and disclosed under “**Basis for Issue Price**” section of the RHP be and are hereby approved and may be disclosed in the Issue Documents.

RESOLVED FURTHER THAT any member of the Board be and are hereby severally authorized to do all 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 in order to give effect to the resolution.

RESOLVED FURTHER THAT a copy of the above resolution, certified to be true by any Director of the Company or the Company Secretary of the company may be provided wherever required.”

//CERTIFIED TRUE COPY//

**FOR AND ON BEHALF OF BOARD OF DIRECTORS OF
ANUBHAV PLAST LIMITED**


**DIRECTOR & CFO
VINAMRA GUPTA
DIN: 00638830**

DATE: May 29, 2026

PLACE: Kanpur



AN ISO 9001 : 2015 COMPANY
visit us at : www.anubhavpole.com



Annexure A

Key performance indicators for the period ended March 2025, 2024, 2023 and nine months ended December 31, 2025 are detailed as:

(Rs in lakh, except ratios and percentage)

Particular	As on 31 st December 2025	For the Period		
		31 st March 2025	31 st March 2024	31 st March 2023
Revenue from Operations ⁽¹⁾	8,048.88	9,816.74	8,732.69	8,713.69
Growth in Revenue from Operations (%) * ⁽²⁾	-	12.41	0.22	7.23
EBITDA ⁽³⁾	1,028.96	1,218.34	663.88	425.83
EBITDA Margin ⁽⁴⁾	12.78	12.41	7.60	4.89
Restated Profit After Tax ⁽⁵⁾	529.57	599.68	207.99	74.36
PAT Margin (%) ⁽⁶⁾	6.58	6.11	2.38	0.85
EBIT ⁽⁷⁾	976.01	1,140.10	571.54	324.14
EBIT Margin (%) ⁽⁸⁾	12.13	11.61	6.54	3.72
Return on Average Equity (ROAE) (%) ⁽⁹⁾	29.10**	47.78	24.43	10.66
Return on Capital Employed (ROCE) (%) ⁽¹⁰⁾	42.65**	62.25	38.67	26.88
Net worth ⁽¹¹⁾	2,084.51	1,554.94	955.26	747.27

*As the period ending on December 31, 2025 is not comparable to Financial Year ended March 31, 2025, growth from revenue from operations is not ascertainable.

**Not Annualized

Notes:

- 1) 'Revenue from Operations' means the Revenue from Operations as appearing in the Restated Financial Statements.
- 2) 'Growth in Revenue from Operations' is calculated by subtracting the previous period's revenue from the current period's revenue and then divide by the previous period's revenue.
- 3) 'EBITDA' is calculated as Profit before tax + Depreciation + Interest Expenses-Other Income.


- 4) 'EBITDA Margin' is calculated as EBITDA divided by Revenue from Operations.
- 5) 'PAT' is calculated as Profit before tax – Tax Expenses.
- 6) 'PAT Margin' is calculated as PAT for the year divided by Revenue from Operations.
- 7) 'EBIT' is calculated as Profit before tax + Interest Expenses.
- 8) 'EBIT Margin' is calculated as EBIT for the year divided by Revenue from Operations.
- 9) 'Return on Average Equity' is ratio of Profit after Tax and Average Shareholder Equity.
- 10) 'Return on Capital Employed' is calculated as EBIT divided by average capital employed, which is defined as Average of Shareholders' Equity plus Non-Current Borrowings.
- 11) 'Net worth' means the aggregate value of the Paid-up Share Capital and Reserves and Surplus.

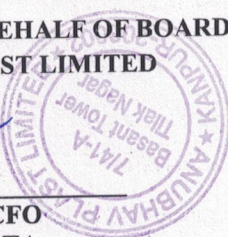
Explanation for KPI metrics

KPI	Explanations
Revenue from Operations (₹ Lakhs)	Revenue from Operations is used by our management to track the revenue profile of the business and in turn helps assess the overall financial performance of our Company and size of our business.
EBITDA (₹Lakhs)	EBITDA provides information regarding the operational efficiency of the business.
EBITDA Margin (%)	EBITDA Margin is an indicator of the operational profitability and financial performance of our business.
Profit After Tax (₹ Lakhs)	Profit after tax provides information regarding the overall profitability of the business.
PAT Margin (%)	PAT Margin is an indicator of the overall profitability and financial performance of our business.
EBIT	EBIT is used to assess a company's ability to generate profit from its core operations. It provides a clearer view of operational efficiency by excluding interest and tax expenses.
EBIT Margin (%)	EBIT Margin indicates how efficiently a company turns revenue into operating profit. A higher margin suggests stronger operational control and profitability before interest and taxes.
Return on Average Equity (ROAE) (%)	ROAE provides how efficiently our Company generates profits from shareholders' funds.
Return on Capital employed (ROCE) (%)	ROCE provides how efficiently our Company generates earnings from the capital employed in the business.
Net Worth	Net worth is used by the management to ascertain the total value created by the entity and provides a snapshot of current financial position of the entity.

//CERTIFIED TRUE COPY//

FOR AND ON BEHALF OF BOARD OF DIRECTORS OF
ANUBHAV PLAST LIMITED


 DIRECTOR & CFO
 VINAMRA GUPTA
 DIN: 00638830



DATE: May 29, 2026
 PLACE: Kanpur