



Hannah Joseph Hospital

(Institute of Neurosciences, Cardiac Sciences, Orthopaedics & Traumatology)

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED BY THE MEMBERS OF THE AUDIT COMMITTEE OF HANNAH JOSEPH HOSPITAL LIMITED HELD ON MONDAY, JANUARY 05, 2026, AT THE CORPORATE OFFICE OF THE COMPANY AT MADURAI – 625 009.

ADOPTION/ VERIFICATION OF THE KEY PERFORMANCE INDICATORS ("KPIs") AND METRICS OF THE COMPANY

"RESOLVED THAT the Audit Committee hereby approves the KPIs disclosed in the **UDRHP/RHP/Prospectus** to be filed with the SME Platform of BSE Limited in respect of the proposed initial public offering of the Equity Shares of the Company, as placed before the Audit Committee and as annexed to this resolution as **Annexure A**. The Audit Committee also confirmed that KPIs pertaining to the Company that have been disclosed to the earlier investors during the three years period preceding the date of the **Updated draft red herring prospectus / Red Herring Prospectus/ Prospectus** to be filed by the Company with the SME Platform of BSE Limited will be disclosed in the *Basis for Issue Price* section of the **UDRHP/RHP/Prospectus** and further confirms that 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. The members of the Audit Committee also noted that no other KPIs pertaining to the Company other than those disclosed in the *Basis for Issue Price* section of the **UDRHP/RHP/Prospectus** and annexed as **Annexure A**, and no KPIs pertaining to the Company have been disclosed to earlier investors of the Company at any point of time during the three years prior to filing of the **UDRHP/RHP/Prospectus** of the Company.

RESOLVED FURTHER THAT it is hereby confirmed that the details for all KPIs, as set out in **Annexure A**, which will be disclosed in the **UDRHP/RHP/Prospectus**, and any other documents including any amendments, addenda, or corrigenda issued thereto, press releases or advertisements in relation to the Issue, (collectively, the **"Offer Documents"**), have been verified and audited, in accordance with applicable laws and auditing procedures.

RESOLVED FURTHER THAT any of the Director of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things to negotiate, discuss and finalise the draft of the *Basis for Issue Price* section of the **UDRHP/RHP/Prospectus**, in their absolute discretion, deem necessary or desirable to implement the above resolution and to

Hannah Joseph Hospital Limited

CIN : U74999TN2011PLC082860

GSTIN : 33AACCH808IRIZO

Regd. Office : 134, Lake View Road,
K.K.Nagar, Madurai - 625 020.

Tamil Nadu, INDIA.

Corporate Office :

HANNAH JOSEPH HOSPITAL

R.S. No: 115/3B2 116/1A2,

Madurai-Tuticorin Ring Road,

Chinthamani, Madurai - 625 009.

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☎ : +91 0452 3 50 51 51 (30 lines)

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settle or give instructions and directions for settling any questions, difficulties or doubts that may arise in this regard and to give effect to such modifications, changes, variations, alterations, deletions or additions, as may be deemed fit and proper in the best interest of the Company;

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

//CERTIFIED TRUE COPY//

For Hannah Joseph Hospital Limited


CS. Yuvaraj Saravanan
Company Secretary
Membership No.66149

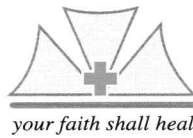


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Annexure-A

(Rs. In Lakhs)

Key financial performance	30 th September 2025	31 st March 2025	31 st March 2024	31 st March 2023
Revenue from operations	4254.52	7753.13	6,340.78	5,462.32
Growth in Revenue from Operations (%)	-	22.27	16.08	(5.98)
Total Income	4275.47	7790.05	6,362.81	5,489.68
EBITDA ⁽¹⁾	1165.02	2051.96	1797.76	1638.07
EBITDA margin (%) ⁽²⁾	27.38	26.47	28.35	29.99
PAT ⁽³⁾	511.86	720.99	406.64	101.06
PAT margin (%) ⁽⁴⁾	12.03	9.30	6.41	1.85
Return on average equity ("ROAE") (%) ⁽⁵⁾	9.39	14.77	10.13	3.41
Return on capital employed("ROCE") (%) ⁽⁶⁾	10.41	17.03	13.83	11.35

Notes:

- (1) EBITDA is calculated as Profit before tax + Depreciation + Interest Expenses - Other Income
 (2) EBITDA Margin' is calculated as EBITDA divided by Revenue from Operations
 (3) PAT is calculated as Profit before tax - Tax Expenses
 (4) PAT Margin' is calculated as PAT for the period/year divided by revenue from operations.
 (5) Return on Equity is ratio of Profit after Tax and Average Shareholder Equity
 (6) Return on Capital Employed is calculated as EBIT divided by capital employed, which is defined as shareholders' equity plus long-term borrowing.



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Explanation for KPI metrics

KPI	Explanation
Revenue from operations:	Revenue from Operations is used by our management to track the revenue profile of the business and in turn helps to assess the overall financial performance of our Company and volume of our business
EBITDA:	EBITDA is calculated as restated profit / loss for the period plus tax expense plus depreciation and amortization plus finance costs (excluding bank charges) minus other income. EBITDA provides information regarding the operational efficiency of the business of our Company
EBITDA margin:	EBITDA margin the percentage of EBITDA divided by revenue from operations and is an indicator of the operational profitability of our business before interest, depreciation, amortisation, and taxes.
PAT:	Restated profit for the period / year represents the profit / loss that our Company makes for the financial year or during a given period. It provides information regarding the overall profitability of the business of our Company.
PAT margin:	Restated profit for the period / year margin is the ratio of restated profit for the period / year to the total revenue of the Company. It provides information regarding the profitability of the business of our Company as well as to compare against the historical performance of our business.
Return on average equity ("ROAE"):	ROAE refers to restated profit for the period / year divided by average equity for the period. Average equity is calculated as the average of the total shareholders' funds at the beginning and end of the period. ROAE is an indicator of our Company's efficiency as it measures our Company's profitability. ROAE is indicative of the profit generation by our Company against the shareholders' funds.
Return on capital employed ("ROCE"):	ROCE is calculated as earnings before interest and taxes (EBIT) divided by capital employed by the Company for the period. ROCE is an indicator of our Company's efficiency as it measures our Company's profitability. ROCE is indicative of the profit generation by our Company against the capital employed.



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