

# BLUE WATER LOGISTICS LIMITED

(Formerly known as Blue Water Logistics Private Limited)

CIN: U63030TG2022PLC165815

Registered Office: H.No.8-2-270/B/1/2, Block-3, 4<sup>th</sup> Floor, Uptown Banjara,  
Road No. 3, Banjara Hills, Hyderabad-500034, Telangana, India.

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Website: [www.Bwl.co.in](http://www.Bwl.co.in)



CERTIFIED TRUE COPY OF RESOLUTION PASSED AT MEETING OF THE AUDIT COMMITTEE OF BLUE WATER LOGISTICS LIMITED HELD ON SATURDAY 10<sup>TH</sup> DAY OF MAY, 2025 AT 10:00 A.M. AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT H NO.8-2-270/B/1/2, BLOCK-3, 4TH FLOOR UPTOWN BANJARA, ROAD NO.3, BANJARA HILLS, HYDERABAD -500034, TELANGANA, INDIA.

## KEY PERFORMANCE INDICATORS OF THE COMPANY:

"RESOLVED THAT the members of the committee hereby approves the Key Performance Indicators of the Company for the periods as mentioned below:

### Key Performance Indicators of Our Company:

As per Restated Financial Statements

(₹ in Lakhs, except for percentage % mentioned)

Key Financial Performance	March 31, 2025	March 31, 2024	September 1, 2022 to March 31, 2023	August 31, 2022
Revenue from Operations <sup>(1)</sup>	19,618.04	13,867.37	9,798.24	8,466.90
EBITDA <sup>(2)</sup>	1,874.58	1,049.96	382.95	234.79
EBITDA Margin (%) <sup>(3)</sup>	9.56%	7.57%	3.91%	2.77%
PAT	1,067.08	594.05	154.06	104.31
PAT Margin (%) <sup>(4)</sup>	5.44%	4.28%	1.57%	1.23%
Return on Equity (%) <sup>(5)</sup>	72.02%	91.24%	35.02%	14.84%
Debt to Equity Ratio (times) <sup>(6)</sup>	1.82	1.82	5.31	3.35
Current Ratio (times) <sup>(7)</sup>	1.62	1.45	1.38	1.33

### Explanation of KPIs:

- (1) Revenue from operation means revenue from sales and other operating revenues  
(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 is calculated as Profit before tax - Tax Expenses  
(5) 'PAT Margin' is calculated as PAT for the year divided by revenue from operations  
(6) Return on Equity is ratio of Profit after Tax and Average Shareholder Equity  
(7) Debt to Equity ratio is calculated as Long-Term Debt + Short Term Debt divided by equity  
(8) Current Ratio is calculated by dividing Current Assets to Current Liabilities

"RESOLVED FURTHER THAT a certified copy of the resolution be provided to such authorities or any other parties as and when necessary, under the signature of any member of the Committee."

//CERTIFIED TO BE TRUE COPY//

For and on behalf of Board  
Blue Water Logistics Limited



Madhusmita Mohanty  
Whole-time director  
DIN: 06575521



Date: 10.05.2025

Place: Hyderabad