

KEY PERFORMANCE INDICATORS OF THE COMPANY

Sr. No.	Key Performance Indicators (KPIs)	Units	Fiscal 2025	Fiscal 2024	Fiscal 2023
Financial Measures					
1	Revenue from Operations (1)	(INR Crore)	2,653.27	2,210.00	2,378.26
2	Total Revenue (2)	(INR Crore)	2,710.93	2,356.77	2,422.42
3	Revenue from Operations - Generator Set Business (3)	(INR Crore)	2,255.19	1,907.20	1,968.87
4	Revenue from Operations - Wind Power Business (4)	(INR Crore)	398.08	302.80	409.39
5	Revenue from Operations - Generator Set Business (% of Revenues from Operations) (5)	(%)	85.00%	86.30%	82.79%
6	Revenue from Operations - Wind Power Business (% of Revenue from Operations) (6)	(%)	15.00%	13.70%	17.21%
7	EBITDA (7)	(INR Crore)	345.66	362.45	333.21
8	EBITDA from Generator Sets Business (8)	(INR Crore)	188.31	245.37	204.88
9	EBITDA from Wind Power Business (9)	(INR Crore)	163.54	142.55	163.57
10	EBITDA Margin (% of Revenues from Operations) (10)	(%)	13.03%	16.40%	14.01%
11	Restated PAT (11)	(INR Crore)	175.83	226.11	106.45
12	Restated PAT Margin (% of Total Revenue) (12)	(%)	6.49%	9.59%	4.39%
13	Net Debt / Equity (13)	Times	0.24	0.16	0.31
14	Net Debt / EBITDA (14)	Times	0.75	0.40	0.74
15	Return on Equity (15)	(%)	17.53%	26.50%	(Refer Note 15)
16	Return on Capital Employed (16)	(%)	27.02%	43.47%	(Refer Note 16)

Notes:

(1) Revenue from Operations for the given year.

(2) Total Revenue is the income earned including Revenue from Operations and other income.

(3) Revenue from Operations - Generator Set Business for the given year.

(4) Revenue from Operations - Wind Power Business for the given year.

(5) Revenue from Operations - Generator Set Business (% of Revenues from Operations) is calculated as Revenue from Operations - Generator Set Business divided by Revenue from Operations.

(6) Revenue from Operations - Wind Power Business (% of Revenues from Operations) is calculated as Revenue from Operations - Wind Power Business divided by Revenue from Operations.

(7) EBITDA is calculated as restated profit before tax for the year plus finance costs and depreciation and amortisation less other income.

(8) EBITDA from Generator Sets Business is calculated as restated profit before tax of the segment for the year plus finance costs and depreciation and amortisation less other income.

(9) EBITDA from Wind Power Business is calculated as restated profit before tax of the segment for the year plus finance costs and depreciation and amortisation less other income.

(10) EBITDA Margin (% of Revenues from Operations) is calculated as EBITDA divided by Revenue from Operations.

(11) Restated PAT represents the restated profit after tax for the given year.

(12) Restated PAT Margin (% of Total Revenue) represents restated profit after tax for the given year divided by Total Revenue.

- (13) *Net Debt / Equity is calculated as Net Debt divided by Total Equity. Net debt is calculated as Non-Current Borrowings plus Current Borrowings less Cash and Cash Equivalents less Other Bank Balances. Total Equity is calculated as Equity Share Capital plus Other Equity plus Non-Controlling Interest.*
- (14) *Net Debt / EBITDA is calculated as Net Debt divided by EBITDA.*
- (15) *Return on Equity is calculated as restated profit after tax for the given year divided by average Total Equity for the given year. Average total equity is calculated as opening total equity plus closing total equity divided by 2. For Fiscal 2023, return on equity has not been provided, as closing total equity of Fiscal 2022 is not available as restated consolidated financial information is not prepared.*
- (16) **Return on capital employed is calculated as Restated profit before tax and finance costs divided by average capital employed. Average Capital employed is calculated as Opening balances of Total equity plus non-current borrowings + current borrowings + deferred tax liabilities (net) - cash and cash equivalents – other bank balances - current investments plus Closing balances of Total equity + non-current borrowings + current borrowings + deferred tax liabilities (net) - cash and cash equivalents – other bank balances - current investments, divided by two. For Fiscal 2023, return on capital employed has not been provided, as closing total equity of Fiscal 2022 is not available as restated consolidated financial information is not prepared.**