



VINIT MOBILE LIMITED

(Formerly known as Vinit Mobile Private Limited)

CIN: - U51100GJ2011PLC065617 | GST No.: - 24AADCT8502E1ZN

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED IN THE MEETING OF THE AUDIT COMMITTEE OF VINIT MOBILE LIMITED (FORMERLY KNOWN AS VINIT MOBILE PRIVATE LIMITED) ("THE COMPANY") HELD AT ON 06TH DECEMBER, 2025 AT 11:00 A.M. THE REGISTERED OFFICE OF THE COMPANY SITUATED AT PLOT NO. 358, GROUND, 1ST & 2ND FLOOR, GOPAL NAGAR, BAMROLI ALTHAN EXPRESSWAY, PANDESARA, SURAT - 394221, GUJARAT, INDIA.

TO APPROVE THE KEY PERFORMANCE INDICATORS (KPI)

"RESOLVED THAT the following Key Performance Indicators (KPIs) disclosed below have been used historically by our Company to understand and analyse the business performance, which in result, help us in analysing the growth of various verticals in comparison to our peers."

"RESOLVED FURTHER THAT the Company shall continue to disclose all the KPIs included in this section on a periodic basis, at least once in a year (or any lesser period as determined by the committee of our Company), for a duration of one year after the date of listing of the Equity Shares on the Stock Exchange or till the complete utilisation of the proceeds of the Fresh Issue as per the disclosure made in the **"Basis for the Issue Price"** **"Our Business"** and other relevant section of the Draft Red Herring Prospectus ("DRHP"), Red herring Prospectus ("RHP") and the Prospectus and other documents or material issued in relation to the Issue, including any amendments, addenda or corrigenda issued thereto (collectively, the **"Issue Documents"**), whichever is later or for such other duration as may be required under the SEBI ICDR Regulations as amended time to time. Our Company has not undertaken any material acquisition or disposition of assets / business for period ended June 30, 2025, for Financial Year ended March 31, 2025, March 31, 2024, and March 31, 2023.

Key Performance Indicators (KPI) of our Company:

Sr. No.	Particulars	For the period ended June 30, 2025*	March 31, 2025	March 31, 2024	March 31, 2023
1	Revenue from Operations (₹ in lakhs)	1,809.36	5,998.86	2,856.32	0.22
2	Total income (₹ in lakhs)	1833.28	6062.66	2859.03	0.22
3	Earnings before Interest, Tax, Depreciation and Amortization (EBITDA) (₹ in lakhs) ^(a)	166.43	571.78	104.67	-0.04
4	EBITDA Margins (%) ^(b)	9.20%	9.53%	3.66%	-
5	Profit after Tax (PAT) (₹ in lakhs)	100.1	390.21	71.99	-0.06
6	PAT Margins (%) ^(c)	5.46%	6.44%	2.52%	- %
7	Cash Profit after Tax (₹ in lakhs) ^(d)	105.62	399.25	71.99	-0.06
8	Current Ratio ^(e) (In times)	1.38	1.46	1.16	4.71
9	Net Worth ^(f)	560.34	460.25	70.04	-1.95
10	Debt-Equity Ratio ^(g) (In times)	0.82	0.66	4.43	-
11	Return on Equity (%) ^(h)	17.86%	84.78%	102.79%	-
12	Return on Capital Employed (%) ⁽ⁱ⁾	15.75%	73.66%	27.51%	-

Address: - Plot no. 358, Ground, 1st & 2nd floor, Gopal Nagar, Bamroli Althan Expressway, Pandesara, Surat-394221, Gujarat, India.

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Notes:

- (a) *EBITDA has been calculated as a sum of profit before tax, finance costs and depreciation and amortization.*
- (b) *EBITDA Margins is calculated as EBITDA divided by Revenue from Operation.*
- (c) *PAT Margins (%) is calculated as Profit After Tax carried to balance sheet divided by Total Income.*
- (d) *Cash Profit After Tax is calculated as a sum of Profit After Tax to balance sheet and Depreciation and Amortisation as per Restated Financial Statements.*
- (e) *Current Ratio is calculated as Total Current Assets divided by Total Current Liabilities.*
- (f) *Net worth is calculated as Equity Share Capital plus Reserve and Surplus.*
- (g) *Debt-Equity Ratio is calculated as Total Debt divided by Net-Worth as per Restated Financial Statements. Total Debt is calculated as a sum of Long-Term Borrowings and Short-Term Borrowings (including current maturity of long-term borrowings).*
- (h) *Return on Equity is calculated as Restated profit after tax After Tax carried to balance sheet for the year divided by net worth.*
- (i) *Return on Capital Employed is calculated as Earnings Before Interest and Tax divided by Capital Employed. Capital employed is calculated as sum of net worth and Long-Term Borrowings and Short term.*

Explanation for KPI Metrics:

Sr. No.	KPI'S	Explanation
1	Revenue from Operations (in lakhs)	Revenue from operation provides information regarding growth of the business operations over the period.
2	Total Income	Total Income Revenue from Operation and Other Income such as (Rent, DMD Charges, Finance and Interest Charges)
3	Earnings before Interest, Tax, Depreciation	EBITDA provides information and operational profitability and the financial performance of the business.
4	EBITDA Margins (%)	EBITDA margin provides the financial benchmarking against peers as well as to compare against the historical performance of the business.
5	Profit after Tax (PAT) (in lakhs)	PAT provides information regarding the overall profitability of our business.
6	PAT Margins (%)	PAT margin is an indicator of the overall profitability of the business and provides the financial benchmarking against peer as well as to compare against the historical performance of the business.
7	Cash Profit after Tax (in lakhs)	Cash Profit after Tax is an indicator which denotes profit generated from the business operations during the period before adjusting the non-cash items.
8	Current Ratio	Current ratio is an indicator of short-term solvency i.e., company's ability to pay short- term obligations or those due within one year.
9	Net Worth	Net Worth shows the company's real capital strength



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10	Debt-Equity Ratio	Debt Equity Ratio is an indicator of overall leverage of the company
11	Return on Equity (%)	RoE provides how efficiently the Company generates profits from average shareholders' funds.
12	Return on Capital Employed (%)	RoCE provides how efficiently the Company generates earnings from the capital employed in the business.

RESOLVED FURTHER THAT the committee be and hereby noted that the KPI certificate issued by M/s R V D & Co., Chartered Accountants dated December 6, 2025 along with the certified true copy of this committee resolution shall be disclosed in the "*Material Contracts and Documents for inspection*" section of the DRHP, RHP and the Prospectus, pursuant to the applicable provisions of the SEBI ICDR Regulations.

RESOLVED FURTHER THAT the Committee be and hereby noted that verified and audited details for all KPIs pertaining to the Issuer Company that have been disclosed to the earlier investors at any point of time during the three years period prior to the date of filing of the DRHP, RHP and the Prospectus have been disclosed in the "*Basis for the Issue Price*" "*Our Business*" section of the Issue document.

RESOLVED FURTHER THAT the directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things as may be deemed necessary, proper or desirable, and to give effect to this resolution, and to issue such 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 interests of the Company."

//Certified True Copy//
For VINIT MOBILE LIMITED


Aditya Patel
Chairman of Audit Committee
Independent Director
DIN: 09121052

Place: Surat
Date: 06/12/2025