KHERIA AUTOCOMP LIMITED

CERTIFIED TRUE COPY OF EXTRACT OF RESOLUTION PASSED IN THE MEETING OF MEMBERS OF AUDIT COMMITTEE OF KHERIA AUTOCOMP LIMITED HELD ON 09TH SEPTEMBER, 2026, AT 10:30 A.M. AT REGISTERED OFFICE OF THE COMPANY SITUATED AT PLOT NO. B6, B7 &B8, TATA VENDOR PARK, REVENUE SURVEY NO.1 VILLAGE, NORTHKOT PURA, SANAND – 382170, GUJARAT, INDIA.

TO ADOPT AND APPROVE THE KEY PERFORMANCE INDICATION FOR DISCLOSURE IN THE RED HERRING PROSPECTUS IN RELATION TO THE INITIAL OFFER OF THE COMPANY:

"RESOLVED THAT, as per the requirements of SEBI ICDR Regulations and other applicable laws, all (i) relevant and material KPIs related to the business of the Company which have been used historically by the Company to understand and analyze, track and monitor the financial, business and operational performance, which help it in analyzing the growth of the business verticals identified along with definition and rationale for such classification, proposed to be disclosed in the Offer Documents; (ii) information other than KPIs, proposed to be disclosed in the Offer Documents which may have a bearing for arriving at the basis for the pricing of its Equity Shares for the Offer; and (iii) information which was provided to the earlier investors during the three years preceding the date of filing of the RHP, which have neither been considered as material KPIs for the business of our Company nor been proposed to be disclosed in the Offer Documents, as identified by the Audit Committee, along with rationale for such classification as set out in Annexure A and verified pursuant to the KPI Certificate, are hereby noted and the approval of the Audit Committee is hereby accorded to disclose such KPIs in the red herring prospectus and prospectus and other documents or material issued or filed by the Company in relation to the Offer, including any amendments, addenda or corrigenda issued thereto (collectively, the "Offer Documents") and file with the Registrar of Companies, Gujarat and thereafter with the Stock Exchange "NSE EMERGE".

RESOLVED FURTHER THAT in accordance with the applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended by the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Fourth Amendment) Regulations, 2022 ("SEBI ICDR Regulations"), read with SEBI circular dated February 28, 2025, on 'Industry Standards on Key Performance Indicators ("KPI") Disclosures in the draft Offer Document and Offer Document' and other applicable laws, the Members of the Audit Committee confirm that all the key performance indicators ("KPIs") pertaining to the Company, that have been disclosed to the earlier investors at any point of time during the three years period preceding the date of filing of the RHP with the Stock Exchange "NSE Emerge", are disclosed under 'Basis for Offer Price' section of the RHP placed before the Committee and further confirm that the details for all such KPIs disclosed under 'Basis for Offer Price' section of the RHP as set out in Annexure A, have been verified and audited, in accordance with applicable laws and auditing procedures.

KHERIA AUTOCOMP LIMITED

The members of the Audit Committee also noted that no other KPIs pertaining to the Company, other than those disclosed in the "Basis for Offer Price" section of the RHP, as set out in Annexure A, have been disclosed to earlier investors of the Company at any point of time during the three years period preceding the date of filing of the RHP.

RESOLVED THAT pursuant to applicable governing standards and auditing procedures, the Audit Committee hereby confirms and notes that the Key Performance Indicators (KPIs) detailed in Annexure A for inclusion in the 'Basis for Offer Price' section of the Red Herring Prospectus (RHP) have been audited, verified, and confirmed as the exclusive KPIs disclosed to investors over the three-year period prior to the RHP filing.

RESOLVED FURTHER THAT the Audit Committee is authorized to approve future amendments or revisions to these KPIs as deemed necessary based on regulatory guidance, statutory updates, or feedback from investor roadshows and interactive sessions.

RESOLVED FURTHER THAT Mr. Tara Chand Kheira and Mr. Vinay Kheria be and are hereby individually authorized to undertake all necessary actions, negotiate and finalize the draft of the 'Basis for Offer Price' section, resolve any operational queries, and incorporate modifications in the company's best interest.

RESOLVED FURTHER THAT Mr. Tara Chand Kheira, Director; Mr. Vinay Kheria, Managing Director, be and are hereby severally/jointly authorized the Company be and is hereby authorized to certify and transmit a true copy of this resolution to regulatory authorities for appropriate filing and processing AND THAT they be are hereby authorised to disclose all the Key Performance Indicators included in this section on a periodic basis.

CERTIFIED TRUE COPY,
For **KHERIA AUTOCOMP LIMITED**

Vinay Kheria

KHERIA AUTOCOMP LTD
B6.B7.B8.
TATA VENDOR
PARK
SANAND

VINAY KHERIA
MANAGING DIRECTOR
DIN: 00165718

Date: 09th September, 2026
Place: Sanand

Annexure A – Financial KPI

Particulars	For the period ended		
	March 31, 2026	March 31, 2025	March 31, 2024
Revenue from Operations (₹ in Lakhs)	12,001.47	9,207.17	6,231.93
Growth in Revenue from Operations (YoY%)	30.35	47.74	24.79
Gross Profit (₹ in Lakhs)	3,194.14	2,369.17	1,628.52
Gross Profit Margin (%)	26.61	25.73	26.13
EBITDA (₹ in Lakhs)	2,289.65	1,618.46	976.07
EBITDA Margin (%)	19.08	17.58	15.66
Profit After Tax (₹ in Lakhs)	1,142.33	824.49	330.65
PAT Margin (%)	9.52	8.95	5.31
RoE (%)	33.72	34.18	18.02
RoCE (%)	26.89	25.21	20.32
Net Fixed Asset Turnover (In Times)	2.22	2.00	1.88

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 as a percentage of Revenue from Operations of the relevant period minus Revenue from Operations of the preceding period, divided by Revenue from Operations of the preceding period.
3. Gross Profit is calculated as Revenue from Operations less Cost of Materials consumed, Changes in inventories of finished goods work-in-progress and stock in trade and employee benefit expenses.
4. Gross Profit Margin (%) is calculated as Gross Profit divided by Revenue from Operations.
5. EBITDA is calculated as Profit Before Tax for the year, plus, finance costs and depreciation and amortization expenses reduced by other income.
6. EBITDA Margin (%) is calculated as EBITDA divided by Revenue from Operations.
7. Profit After Tax means Profit for the year as appearing in the Restated Financial Statements.
8. PAT Margin (%) is calculated as Profit for the year as a percentage of Revenue from Operations.
9. RoE (Return on Equity) (%) is calculated as net profit after tax for the year divided by Average Shareholder Equity.
10. RoCE (Return on Capital Employed) (%) is calculated as earnings before interest and taxes divided by average capital employed. Capital Employed includes Tangible Net worth, Long-Term Borrowing, Short-Term Borrowing and Deferred Tax Liability/(Deferred Tax Asset).
11. Net Fixed Asset Turnover is calculated as Revenue from Operations divided by Average Fixed Assets

KHERIA AUTOCOMP LIMITED

Explanation for KPI metrics

KPI	Explanations
Revenue from Operations (₹ in 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.
Growth in Revenue from Operations	Growth in Revenue from Operations provides information regarding the growth of our business for the respective period.
Gross Profit (₹ in Lakhs)	Gross Profit provides information regarding the profits from sale of products/services by the Company.
Gross Profit Margin (%)	Gross Profit Margin is an indicator of the profitability on sale of products/services by the Company.
EBITDA (₹ in 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 (₹ in 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.
RoE (%)	RoE provides how efficiently our Company generates profits from average shareholders' funds.
RoCE (%)	ROCE provides how efficiently our Company generates earnings from the average capital employed in the business.
Net Fixed Asset Turnover (In Times)	Net Fixed Asset turnover ratio is indicator of the efficiency with which our Company is able to leverage its assets to generate revenue from operations.