



AMBA AUTO SALES AND SERVICES LIMITED

(Formerly known as Amba Auto Sales and Services Private Limited)

Registered Address : Sy. No. 442/2A, 443/2B, 7, Hongasandra,

Bangalore, Karnataka, India, 560068

CIN: U05010KA2005PLC035690

Email: cs@ambabajaj.com Tel.: +91-9900367421 Website : www.ambaauto.com

(Authorised Dealer of Bajaj Auto Limited)

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED BY THE MEMBERS OF THE AUDIT COMMITTEE OF AMBA AUTO SALES AND SERVICES LIMITED HELD ON THURSDAY, SEPTEMBER 25, 2025 AT 11 A.M. AT REGISTERED OFFICE OF THE COMPANY AT SY. NO. 442/2A, 443/2B, 7, HONGASANDRA, BANGALORE, KARNATAKA, INDIA, 560068

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 DRHP to be filed with SME Platform of NSE Limited (‘NSE EMERGE’) 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 draft red herring prospectus (“DRHP”) to be filed by the Company with the SME Platform of NSE Limited (‘NSE EMERGE’) will be disclosed in the “Basis for Issue Price” section of the DRHP 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 DRHP 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 DRHP 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 DRHP, 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 DRHP, in their absolute discretion, deem necessary or desirable to implement the above resolution and to 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;



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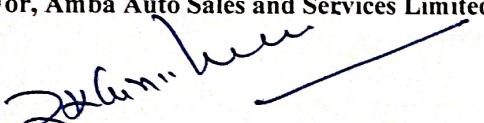
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RESOLVED FURTHER THAT a copy of the above resolution, certified to be true by any Director or the Company Secretary and Compliance Officer of the Company, be forwarded to the concerned authorities for necessary action.”

CERTIFIED TRUE COPY

For, Amba Auto Sales and Services Limited


Managing Director
Rakesh Kumar Lohia
DIN: 01884538

Date: September 25, 2025

Place: Bangalore



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Annexure A

Key performance indicators for the period ended March 2025, 2024 & 2023 are detailed as:

Particular	As of and for the FY		
	31st March 2025	31st March 2024	31st March 2023
Revenue from Operations ⁽¹⁾	24236.65	21122.82	11295.45
Growth in Revenue from Operations ⁽²⁾	14.74	87.00	71.72
EBITDA ⁽³⁾	1747.93	840.78	445.05
EBITDA Margin ⁽⁴⁾	7.21	3.98	3.94
Restated Profit After Tax ⁽⁵⁾	777.60	288.68	63.83
PAT Margin ⁽⁶⁾	3.21	1.37	0.57
EBIT ⁽⁷⁾	1616.10	782.46	391.26
EBIT Margin ⁽⁸⁾	6.67	3.70	3.46
Return on Average Equity (ROAE) ⁽⁹⁾	69.09	48.74	15.04
Return on Capital Employed (ROCE) ⁽¹⁰⁾	24.31	18.14	12.47
Net worth ⁽¹¹⁾	1514.24	736.65	447.97

- 1) 'Revenue from Operations' means the Revenue from Operations as appearing in the Restated Financial Statements.
- 2) 'Growth in Revenue from Operations' is calculated by subtracting the previous period's revenue from the current period's revenue and then divide by the previous period's revenue.
- 3) 'EBITDA' is calculated as Profit before tax + Depreciation + Interest Expenses-Other Income.
- 4) 'EBITDA Margin' is calculated as EBITDA divided by Revenue from Operations.
- 5) 'PAT' is calculated as Profit before tax – Tax Expenses.
- 6) 'PAT Margin' is calculated as PAT for the year divided by Revenue from Operations.
- 7) 'EBIT' is calculated as Profit before tax + Interest Expenses.
- 8) 'EBIT Margin' is calculated as EBIT for the year divided by Revenue from Operations.
- 9) 'Return on Average Equity' is ratio of Profit after Tax and Average Shareholder Equity.
- 10) 'Return on Capital Employed' is calculated as EBIT divided by average capital employed, which is defined as Average of Shareholders' Equity plus Non-Current Borrowings.
- 11) 'Net worth' means the aggregate value of the Paid-up Share Capital and Reserves and Surplus.

2025-03-31



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Explanation for KPI metrics

KPI	Explanations
Revenue from Operations (₹ 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.
EBITDA (₹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 (₹ 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.
EBIT	EBIT is used to assess a company's ability to generate profit from its core operations. It provides a clearer view of operational efficiency by excluding interest and tax expenses.
EBIT Margin (%)	EBIT Margin indicates how efficiently a company turns revenue into operating profit. A higher margin suggests stronger operational control and profitability before interest and taxes.
Return on Average Equity (ROAE) (%)	ROAE provides how efficiently our Company generates profits from shareholders' funds.
Return on Capital employed (ROCE) (%)	ROCE provides how efficiently our Company generates earnings from the capital employed in the business.
Net Worth	Net worth is used by the management to ascertain the total value created by the entity and provides a snapshot of current financial position of the entity.

2023-24