

CERTIFICATE ON REMUNERATION OF DIRECTORS AND KMP

To,

The Board of Directors,
Amba Auto Sales and Services Limited
SY.NO. 442/2A, 443/2B, 7, Hongasandra,
Bangalore, Karnataka, India, 560068

AND

Capital Square Advisors Private Limited
208, 2nd Floor, AARPEE Centre, MIDC Road
No.11, CTS70,
Andheri - East, Mumbai – 400093

(**Capital Square Advisors Private Limited** referred to as the “**Book Running Lead Manager**”.)

Re: Proposed initial public offering of equity shares of face value of Rs. 10/- each (the “Equity Shares” and such offering, the “Offer”) of Amba Auto Sales and Services Limited (the “Company”)

We, M/s S P D R & Associates LLP, Chartered Accountants, the present Statutory Auditors of the Company, have verified the remuneration of the executive directors and key managerial personnel named in the [draft red herring prospectus] (“[KMP]”) of the Company as on 31st March 2025.

In this regard, we have reviewed relevant minutes of the meetings of the Nomination and Remuneration committee, Board of Directors and shareholders of the Company, as applicable, (ii) employment letters issued by the Company to KMP of the Company, and (iii) relevant records, registers, bank account statements and journal entries of the Company. We have further received necessary explanations and clarifications from the relevant officials of the Company. On the basis of such verification and according to information and explanation given to us, we hereby certify and confirm that the monthly compensation, including salaries and perquisites, provided by the Company to its key managerial personnel, Directors, and Senior Managerial Personnel as of 31st March 2025, is detailed in the table below:

(Rs. in Lakhs)				
Name of Director, KMP and SMP	Director / KMP/SMP	Salary (Amount in ₹)	Perquisites (Amount in ₹)	Professional charges (Amount in ₹)
Pradeep Kumar Lohia	Chairman and Director	13.20	-	-
Rakesh Kumar Lohia	Director	13.20	-	-
Vikash Kumar Lohia	Director	13.20	-	-
Bharat Lalwani	Business Manager - LG	5.30	-	-
M V Venkatesh	General Manager (Sales) - Automobile	12.98	-	-
Praveen K	Manager (Services) - Automobile	11.50	-	-



We have conducted our examination in accordance with the "Guidance Note on Reports or Certificates for Special Purposes (Revised 2016)" ("Guidance Note") issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. We have also complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial information, and Other Assurance and Related Services Engagements.

We confirm that the information above is true, fair, correct, accurate to the best of our knowledge and belief. It is not misleading and without omission of any matter that is likely to mislead and is adequate to enable the investors to make a well-informed decision.

This certificate is issued for the sole purpose of the Offer and this certificate or any extracts or annexures thereof, can be used, in full or part, for inclusion in the draft red herring prospectus, red herring prospectus, prospectus and any other material used in connection with the Offer, and for the submission of this certificate as may be necessary, to any regulatory / statutory authority, stock exchanges, any other authority as may be required and/or for the records to be maintained by the BRLM in connection with the Offer and in accordance with applicable law, and for the purpose of any defense the BRLM may wish to advance in any claim or proceeding in connection with the contents of the offer documents.

This certificate may be relied on by the BRLM, their affiliates and legal counsel in relation to the Offer.

We undertake to update you in writing of any changes in the aforesaid matters, until the date the Equity Shares issued pursuant to the Offer are listed and permitted to commence trading on the stock exchanges. In the absence of any communication from us till the Equity Shares commence trading on the stock exchanges, you may assume that there is no change in respect of the matters covered in this certificate.

This certificate is issued at your request solely for the purpose of inclusion in connection with the Offer document and should not be used for any other purpose. Our responsibility is restricted to the matters expressly stated herein, and we accept no liability or responsibility whatsoever to any other person or for any other purpose.

Yours faithfully,

For and on behalf of M/s S P D R & ASSOCIATES LLP Chartered Accountants
FRN: S200043

Authorized signatory CA
Sunil Kumar Partner
Membership No.:095398
UDIN: 25095398BMLAKE8201
Place: Bangalore
Date: 24th September, 2025



Encl: As above
CC: Legal Counsel to the Offer

Singhania & Co. LLP
502, Baani Address One, Sector 56,
Gurugram, Haryana