



THE BOUTIQUE JEWELLERY LOUNGE

Manoj Jewellers Limited

(Formerly Known as Manoj Jewellers Private Limited)

Regd.Off. : 59, NSC Bose Road, Sowcarpet,
Chennai - 600 079, Tamilnadu, India

Ph. No. : 044-4204 9741

E-mail : Manojchains@gmail.com | info@manojjewellerslimited.com

Website : www.manojjewellerslimited.com

CIN : U52393TN2007PLC064834

CERTIFIED TRUE EXTRACTS OF THE MINUTES OF THE AUDIT COMMITTEE MEETING (06 of 2024-25) OF MANOJ JEWELLERS LIMITED, HELD ON TUESDAY, 25TH MARCH, 2025 AT 10.30 A.M., AT THE REGISTERED OFFICE OF THE COMPANY AT NO. 59, NSC BOSE ROAD, SOWCARPET, CHENNAI 600079.

APPROVAL AND RECOMMENDATION OF KEY PERFORMANCE INDICATORS TO THE BOARD:

The Chairman placed before the committee the Key Performance Indicators for approval for inclusion in the Prospectus. The matter discussed and reviewed the same and after discussions, following resolution was passed:

“RESOLVED THAT the following Key Performance Indicators of the Company as placed before the Committee be and are hereby reviewed, approved and be submitted to the Board for its approval.

Financial KPIs of the Company

On the basis of standalone restated financial statements

(Amount in Lakhs, except %)

Key Performance Indicator	December 31, 2024	March 31, 2024	March 31, 2023	March 31, 2022
Revenue from Operations ⁽¹⁾	4,294.76	4,335.11	1,363.01	675.18
Revenue from Operation Growth % ⁽⁸⁾	32.09%	218.05%	101.87%	-3.06%
EBITDA ⁽²⁾	674.93	571.70	203.51	164.87
EBITDA Margin ⁽³⁾	15.72%	13.19%	14.93%	24.42%
Restated Profit After Tax	376.66	324.13	62.36	36.47
PAT Margin ⁽⁴⁾	8.77%	7.48%	4.57%	5.40%
Net Worth ⁽⁵⁾	1356.54	979.88	655.74	243.38
Average Capital Employed	2,866.47	1,860.24	1,323.97	1,421.98
ROE% ^{(6) (8)}	42.99%	39.63%	13.87%	16.20%
ROCE% ^{(7) (8)}	30.77%	30.57%	14.72%	10.72%

Notes:

- 1) Revenue from Operations means the Revenue from Operations as appearing in the Restated Financial Statements.
- 2) EBITDA is calculated as Profit before tax + Depreciation + Finance Cost – Other Income

- 3) EBITDA Margin is calculated as EBITDA divided by Revenue from operations
- 4) PAT Margin is calculated as PAT for the period/year divided by revenue from operations.
- 5) Net worth means the aggregate value of the paid-up share capital and all reserves created out of the profits and securities premium account
- 6) Return on Equity is ratio of Profit after Tax and average Shareholder Equity
- 7) Return on Capital Employed is calculated as EBIT divided by average capital employed, which is defined as shareholders' equity plus total borrowings (current & non-current) less deferred tax assets.
- 8) Figures have been annualized, wherever applicable.

KPI	Explanation
Revenue from Operation	Revenue from Operations is used by our management to track the revenue profile of the business and in turn helps to assess the overall financial performance of our Company and volume of our business.
Revenue Growth Rate %	Revenue Growth rate informs the management of annual growth rate in revenue of the company in consideration to previous period
EBITDA	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
EBITDA Growth Rate %	EBITDA Growth Rate informs the management of annual growth rate in EBITDA of company in consideration to previous period
ROCE %	ROCE provides how efficiently our Company generates earnings from the capital employed in the business
Current Ratio	Current ratio indicate the company's ability to bear its short term obligations
Operating Cash Flow	Operating cash flow shows whether the company is able to generate cash from day to day business
PAT	Profit after Tax is an indicator which determine the actual earning available to equity shareholders
ROE/RoNW	It is an indicator which shows how much company is generating from its available shareholders' funds
EPS	Earning per shares is the company's earnings available of one share of the Company for the period



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RESOLVED FURTHER THAT Mr. Prasanchand PrathikDaga, Chairman of the Committee is authorized to convey the recommendation of the Committee to the Board of Directors."

//Certified True Copy//

FOR, MANOJ JEWELLERS LIMITED

Mr. Suganchand Ramesh Kumar
(Director)
(DIN No 09661906)
Add: 72/2, Jermiah Road
Vepery, Chennai
Tamilnadu - 600007



Mr. Prasanchand PrathikDaga
(Director)
(DIN NO: 09660743)

Add: Flat No 2D, Skylark Appartments
2nd Floor, No 5-9 Diwan Raman Road
Purasaiwalkam, Flowers Road, Chennai
Tamilnadu-600084

Date: 25/03/2025
Place: Chennai