

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF ACCESS POINT INDIA LIMITED HELD ON September 5, 2025, AT 3.00 P.M.. AT THE REGISTERED OFFICE OF THE COMPANY AT 5, T.F. RAJA COMPLEX, VIJAY 4 RASTA, NAVRANGPURA, AHMEDABAD, GUJARAT, INDIA, 380009.

Approval for Key Performance Indicators Disclosed In the Issue Documents for the Initial Public Offering of the Company

"RESOLVED 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 from time to time ("SEBI ICDR Regulations") and other applicable laws, the Members of the Committee confirm that 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 DRHP with the Securities and Exchange Board of India are disclosed under 'Basis for Issue Price' section placed before the Committee, and the details for all such KPIs disclosed under 'Basis for Issue Price' section have been verified and audited, in accordance with applicable laws;

RESOLVED FURTHER THAT in accordance with the applicable provisions of the SEBI ICDR Regulations and other applicable laws, the KPIs which have been used historically by the Company to understand and analyze the business performance, which in result, help it in analyzing the growth of various verticals in comparison to its peers, and other relevant and material KPIs of the business of the Company that have a bearing for arriving at the basis for issue price, along with explanation for KPI metrics, are hereby approved;

RESOLVED FURTHER THAT, pursuant to the Amendments, the KPIs, as placed before the members of the Committee and initialed by the Chairperson for identification purposes and disclosed under 'Basis for Issue Price' section of the DRHP, be and are hereby approved and may be disclosed in the Issue Documents;

RESOLVED FURTHER THAT, have been approved and the members of the Audit Committee have verified the details of all KPIs pertaining to the Company;

RESOLVED FURTHER THAT any member of the Board and/or the Company Secretary and Compliance Officer and the Chief Financial Officer of the Company, be and are hereby severally authorized to do all acts, deeds, matters and things as deemed necessary, proper or desirable, and to settle or give instructions and directions for settling any questions, difficulties or doubts that may arise in this regard in order to give effect to the resolution;

RESOLVED FURTHER THAT certified true copies of this resolution be provided to those concerned under the hands of any of the Director or Chief Financial Officer or Company Secretary and Compliance Officer of the Company wherever required."

For Access Point India Limited



Bherusingh Premsingh Rajput
Managing Director

DIN: 07795259



The tables below set forth the details of our certain financial data based on our Restated Financial Statement, and KPIs that our Company considers have a bearing for arriving at the basis for the Issue Price. All the financial data based on our Restated Financial Statement, operational metrics and KPIs disclosed below. Further, the members of the Audit Committee have confirmed that there are no KPIs pertaining to our Company that have been disclosed to any investors at any point of time during the three years period prior to the date of filing of the Draft Prospectus. Further, the KPIs herein have been certified by M/s Keyur Shah & Co., Chartered Accountants by their certificate, who hold a valid certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India.

The KPIs disclosed below have been used historically by our Company to understand and analyze the business performance, which in result, help it in analyzing the growth of business verticals in comparison to our peers.

Our Company confirms that it 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 Board 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 utilization of the proceeds of the Fresh Issue as per the disclosure made in the Objects of the Issue Section, whichever is later or for such other duration as may be required under the SEBI (ICDR) Regulations, 2018.

Set forth below are KPIs which 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 of the Company that have a bearing for arriving at the Basis for the Issue Price.

FINANCIAL KPIs OF OUR COMPANY

(₹ in lakhs except percentages and ratios)

Particulars	Unit of Measurement	For the Year ended on		
		March 31, 2025 (Consolidated)	March 31, 2024 (Standalone)	March 31, 2023 (Standalone)
Revenue from Operations ⁽¹⁾	In ₹	2,820.26	2,564.72	1,902.25
Growth in Revenue from Operations ⁽²⁾	In %	9.96	34.83	NA
Gross Profit ⁽³⁾	In ₹	1397.72	1267.34	665.02
Gross Profit Margin ⁽⁴⁾	In %	49.56	49.41	34.96
EBITDA ⁽⁵⁾	In ₹	344.08	145.57	60.00
EBITDA Margin ⁽⁶⁾	In %	12.20	5.68	3.15
Profit After Tax ⁽⁷⁾	In ₹	227.33	86.71	34.97
PAT Margin ⁽⁸⁾	In %	8.06	3.38	1.84
ROE ⁽⁹⁾	In %	38.96	112.82	102.76
ROCE ⁽¹⁰⁾	In %	34.43	19.10	9.42
Debt Equity Ratio ⁽¹¹⁾	In Times	0.04	5.53	15.26
Current Ratio ⁽¹²⁾	In Times	2.97	3.35	2.28
Net Fixed Asset Turnover Ratio ⁽¹³⁾	In Times	44.34	45.31	54.13
Net Working Capital Days ⁽¹⁴⁾	In Days	97	79	82
Operating Cash Flows ⁽¹⁵⁾	In ₹	102.00	22.57	(132.61)

1. Revenue from Operation means revenue from sales.

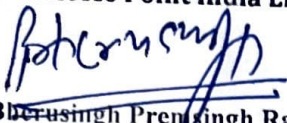
2. Growth in Revenue is calculated as Revenue from operations for the current year minus Revenue from operations for the previous year as a percentage of Revenue from operations for the previous year.
3. Gross Profit is calculated as Revenue from operations – Cost of material consumed – Purchase of stock in trade – Changes in inventories of finished goods.
4. Gross Profit Margin is calculated as Gross profit divided by Revenue from operations.
5. EBITDA is calculated as Profit Before Tax + Finance Cost + Depreciation and Amortization – Other Income.
6. EBITDA Margin is calculated as EBITDA divided by revenue from operations.
7. Profit After Tax is calculated as Profit Before Tax – Taxes.
8. PAT Margin is calculated as Profit after Tax divided by revenue from operations.
9. ROE is calculated as is calculated as net profit after tax for the year / period divided by Average Shareholder Equity.
10. Return on Capital Employed (RoCE) is calculated as EBIT divided by average capital employed, Capital Employed is defined as shareholders' equity plus total borrowings [Current & Non – Current].
11. Debt-Equity Ratio is calculated as Total Debt divided by Adjusted Net-Worth as per Restated Financial Statements.
12. Current Ratio is calculated as Current assets divided by Current liabilities.
13. Net Fixed Asset Turnover Ratio is calculated Net turnover divided by Average fixed asset.
14. Net working capital days is calculated as Working capital divided by Revenue from operations multiply with number of days.
15. Operating Cash Flows Means Net cash flows generated from operating activities.

Explanation for KPI metrics:

KPI	Explanations
Revenue from Operations	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.
Growth in Revenue from Operations	Revenue Growth represents year-on-year growth of the business operations in terms of revenue generated by our company
Gross Profit	Gross Profit provides information regarding the profits from services rendered by the company.
Gross Profit Margin	Gross Margin is an indicator of the profitability on Revenue from Operations
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.
Profit After Tax	Profit after tax provides information regarding the overall profitability of the 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 capital employed in the business.
Debt Equity Ratio	Debt-to-equity (D/E) ratio is used to evaluate a company's financial leverage.
Current Ratio	It tells management how business can maximize the current assets on its balance sheet to satisfy its current debt and other payables.
Net Fixed Asset Turnover Ratio	Net Fixed Asset Turnover is indicator of the efficiency with which our company is able to leverage its assets to generate revenue from operations

Net Working Capital Days	Net working capital days indicates the working capital requirements of our Company in relation to revenue generated from operations.
Operating Cash Flows	Operating cash flow shows whether the company is able to generate cash from day-to-day business

For Access Point India Limited


Bhavsinh Prem Singh Rajput
Managing Director
DIN: 07795259

