

VALENCIA INDIA LIMITED

(Formerly Known As Valencia India Privat Limited)

CIN : U91990GJ2017PLC096165 | GSTIN :24AAFCV8064K1ZX

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE AUDIT COMMITTEE OF VALENCIA INDIA LIMITED HELD ON TUESDAY, JUNE 10, 2025 AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT UNIT NO. 927, GALA EMPIRE, OPP. DOORDARSHAN TOWER, DRIVE IN ROAD, THALTEJ ROAD, AHMEDABAD, GUJARAT, INDIA, 380054 AT 11:00 A.M.

TO CONSIDER FINANCIAL KPI OF THE COMPANY:

The chairman proposes to the members to consider restated Financial Key Performance Indicator (KPI) for the period ended on December 31, 2024. After discussion following resolution was passed:

RESOLVED THAT pursuant to the companies act, 2013 and all other applicable provisions, if any, of the Companies Act, 2013, Rules made there under (subject to any modification and re-enactment thereof) and provisions of the relevant Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the board of directors be and is hereby approved the following Key Performance Indicator (KPI) on the basis of Restated Financial for the Period ended on December 31, 2024 & Financial Year Ended March 31, 2024, March 31, 2023 and March 31, 2022

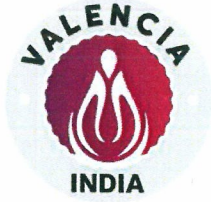
Financial KPI of our Company

(Rs. In Lakhs)

Sr No.	Metric	December 31, 2024	As of and for the Fiscal		
			March 31, 2024	March 31, 2023	March 31, 2022
1.	Total Income	555.82	711.49	522.70	418.73
2.	Current Ratio	0.50	0.75	0.82	0.93
3.	Debt Equity ratio	0.11	0.16	2.76	3.08
4.	EBDITA	251.03	306.99	106.56	48.49
5.	Operating EBDITA Margin (%)	45.16	43.15	20.39	11.58
6.	PAT	154.02	194.06	55.85	25.18
7.	Net profit Ratio (%)	27.71	27.28	10.68	6.01
8.	Return on Equity ratio (%)	15.44	37.07	56.65	43.36
9.	Return on Capital Employed (%)	18.63	28.36	21.28	14.60

Notes:

- Current Ratio is a liquidity ratio that measures our ability to pay short-term obligations (those which are due within one year) and is calculated by dividing the current assets by current liabilities
- Debt to equity ratio is calculated by dividing the debt (i.e., borrowings (current and non-current) and current maturities of long-term-borrowings) by total equity (which includes issued capital and all other equity reserves).
- Return on equity (RoE) is equal to profit for the year divided by the total equity during that period and is expressed as a percentage.
- Operating EBITDA refers to earnings before interest, taxes, depreciation, amortisation, gain or loss from discontinued operations and exceptional items.
- Operating EBITDA Margin refers to EBITDA during a given period as a percentage of total income during that period.



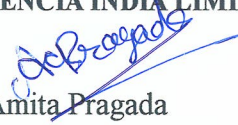
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- f) Net Profit Ratio/Margin quantifies our efficiency in generating profits from our revenue and is calculated by dividing our net profit after taxes by our total revenue.
- g) RoCE (Return on Capital Employed) (%) is calculated as profit before tax plus finance costs divided by total equity plus Reserves & Surplus.

For and Behalf of Audit Committee of
VALENCIA INDIA LIMITED


Amita Pragada
Chairperson & Director
DIN: 09578592




Prakash Mahida
Director
DIN:08165045