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GSTIN NO. : 27AAPFV6885P1ZS

CERTIFICATE FOR KEY PERFORMANCE INDICATORS

To,
Smart Horizon Capital Advisors Private Limited
 B/908, Western Edge II, Kanakia Space, Behind metro mall,
 Off Western Express Highway, Magathane, Borivali East,
 Mumbai – 400066, Maharashtra, India.
 (The “Lead Manager”)

Dear Sir(s),

Sub: Proposed initial public offering of equity shares of face value of Rs. 10 each (“Equity Shares” and such initial public offer, an “IPO” or “Issue”) of Groma Global Limited.

The KPIs disclosed below have been used historically by the Company to understand and analyze the business performance, which in result, helps in analyzing the growth of various verticals in comparison to the peers. The KPIs disclosed below have been approved by a resolution of the Audit Committee dated September 17, 2026 and the members of the Audit Committee have verified the details of all KPIs pertaining to the Company. Further, the members of the Audit Committee have confirmed that there are no KPIs pertaining to the Company that have been disclosed to any investors at any point of time during the three-year period prior to the date of filing of this Draft Prospectus.

Key Performance Indicators of the Company.

(₹ in Lakhs, otherwise mentioned)

Key Financial Performance	For the year ended		
	March 31, 2026**	March 31, 2025**	March 31, 2024*
Revenue from Operations ⁽¹⁾	51,188.94	38,766.48	38,542.40
EBITDA ⁽²⁾	905.61	509.60	424.89
EBITDA Margin (%) ⁽³⁾	1.77%	1.31%	1.10%
PAT ⁽⁴⁾	712.55	284.93	341.51
PAT Margin (%) ⁽⁵⁾	1.39%	0.73%	0.89%
Return on equity (%) ⁽⁶⁾	45.29%	26.11%	43.76%
Debt-Equity Ratio (times) ⁽⁷⁾	1.16	2.37	1.21
Current Ratio (times) ⁽⁸⁾	1.05	1.05	1.02
Return on capital employed (%) ⁽⁹⁾	28.29%	13.13%	25.04%
Net Capital turnover ratio (times) ⁽¹⁰⁾	77.20	73.64	58.09

**Based on Restated Consolidated Financial Statements

*Based on Restated Standalone Financial Statements

Note:

- 1) Revenue from operation means revenue from sales and other operating revenues
- 2) EBITDA is calculated as Profit before tax + Depreciation + Interest Expenses - Other Income
- 3) EBITDA Margin is calculated as EBITDA divided by Revenue from Operations
- 4) PAT is calculated as Profit before tax – Tax Expenses
- 5) PAT Margin is calculated as PAT for the year divided by revenue from operations
- 6) Return on Equity is ratio of Profit after Tax and Average Shareholder fund
- 7) Debt to Equity ratio is calculated as Long-Term Debt + Short Term Debt divided by equity
- 8) Current Ratio is calculated by dividing Current Assets to Current Liabilities
- 9) Return on capital employed is calculated by profit before tax + finance cost divided by Capital Employed. Capital employed is calculated as Total Debt+ Shareholder Equity + Deferred Tax Liability – Intangible Assets.
- 10) Net capital turnover ratio is calculated by dividing the Revenue from Operations by Average working capital of the Company.

Explanation for KPI metrics

Key Financial Performance	Explanations
Financial KPIs	
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
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
PAT	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 the business
Return on equity (%)	Return on equity (ROE) is a measure of financial performance
Debt-Equity Ratio (times)	Debt / Equity Ratio is used to measure the financial leverage of the Company and provides comparison benchmark against peers
Current Ratio (times)	The current ratio is a liquidity ratio that measures our company's ability to pay short-term obligations or those due within one year
Return on capital employed (%)	Return on capital employed is a financial ratio that measures our company's profitability in terms of all of its capital
Net Capital Turnover Ratio (times)	Net capital turnover ratio is indicator of the efficiency with which our company is able to leverage its working capital to generate revenue from operations

Yours faithfully,

For Vinay Bhushan & Associates
Chartered Accountants
FRN: 130529W

CA Ankit Shah
Partner

M. No.: 167697

UDIN: 26167697



Place: Mumbai

Date: September 17, 2026.
