



YAASHVI JEWELLERS LIMITED

CIN: U27200RJ2016PLC056519 , GST NO: 08AAACY8478P1Z9

(Formerly Know As "Yaashvi Jewellers Private Limited")

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED IN THE BOARD MEETING OF YAASHVI JEWELLERS LIMITED HELD ON MONDAY, DECEMBER 15, 2025 AT 11:00 A.M. AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT PLOT NO. 486 NEMI SAGAR COLONY VAISHALI NAGAR, JAIPUR-302021, RAJASTHAN.

KEY PERFORMANCE INDICATORS OF THE COMPANY:

“RESOLVED THAT the members of the committee hereby approves the Key Performance Indicators of the Company for the periods as mentioned below:

As per Restated Financial Statements
Key Performance Indicators of the Company.

(Amount in Rs. Lakhs)

Key Financial Performance	June 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
(i) Financial KPI				
Revenue from Operations ⁽¹⁾	6,265.38	29,722.65	20,093.00	19,042.57
EBITDA ⁽²⁾	558.09	1,832.70	494.51	231.34
EBITDA Margin (%) ⁽³⁾	8.91%	6.17%	2.46%	1.21%
PAT	354.36	1,128.23	196.05	69.05
PAT Margin (%) ⁽⁴⁾	5.66	3.80	0.98	0.36
Return on equity (%) ⁽⁵⁾	13.40	68.57	32.34	24.65
Return on capital employed (%) ⁽⁶⁾	7.52	26.55	18.30	17.13
Debt-Equity Ratio (times) ⁽⁷⁾	1.54	1.78	1.86	2.49
Net fixed asset turnover ratio (times) ⁽⁸⁾	30.00	136.85	109.37	99.79
Current Ratio (times) ⁽⁹⁾	1.20	1.12	1.59	1.17
(ii) Operational KPI				
Sales (in grams)				
Gold	67,001	4,05,304	3,47,859	3,78,227
Silver	95,266	8,237	0	0
No. of permanent employees	54	66	10	11

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

Registered office: 486, Nemi Sagar Colony, Vaishali Nagar, Jaipur- 302021

Showroom : H.No. 867, GM-49, Ganga Mata Ki Gali, Gopal Ji ka Rasta, Jaipur • Ph. 0141-2572059, 2575510

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Key Financial Performance	Explanations
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
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
Debt-Equity Ratio (times)	Debt / Equity Ratio is used to measure the financial leverage of the Company and provides comparison benchmark against peers
Net fixed asset turnover ratio (times)	Net fixed asset turnover ratio is indicator of the efficiency with which our company is able to leverage its assets to generate revenue from operations
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

Notes:

- (1) Revenue from operation means revenue from sale of our products
- (2) EBITDA is calculated as Profit before tax + Depreciation + Finance Costs – 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) Return on Equity is calculated by comparing the proportion of net income against the amount of average shareholder equity
- (6) Return on Capital Employed is calculated as follows: Profit before tax + Finance Costs – Other Income (EBIT) divided by (Tangible Net Worth + Total Debt + Deferred Tax Liabilities)
- (7) Debt to Equity ratio is calculated as Total Debt divided by equity
- (8) Net Fixed asset turnover ratio is calculated by dividing the Revenue from Operations by net Fixed Assets of the Company
- (9) Current Ratio is calculated by dividing Current Assets to Current Liabilities

“RESOLVED FURTHER THAT a certified copy of the resolution be provided to such authorities or any other parties as and when necessary, under the signature of any member of the Committee.”

//Certified True Copy//

For Yaashvi Jewellers Limited

(Previously known as Yaashvi Jewellers Private Limited)

FOR YAASHVI JEWELLERS LIMITED

Ankit Aggarwal
Whole-time director
DIN: 06568063

Ankit Aggarwal
Director



Registered office: 486, Nemi Sagar Colony, Vaishali Nagar, Jaipur- 302021

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