



**CERTIFIED TRUE COPY OF THE RESOLUTION PASSED IN THE MEETING OF THE AUDIT COMMITTEE OF LUXURY TIME LIMITED HELD ON SATURDAY, 22<sup>ND</sup> NOVEMBER, 2025 AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT 713, PEARLS OMAXE BUILDING, TOWER-2, WAZIRPUR, NETAJI SUBHASH PLACE, DELHI-110034 AT 05:00 P.M. (I.S.T.) AND CONCLUDED AT 05:30 P.M. (I.S.T.)**

**TO APPROVE AND ADOPT KEY PERFORMANCE INDICATORS ("KPIS")**

The Chairman informed the Members of the audit committee that the Company is going for an Initial Public Offer. Pursuant to SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 the Audit Committee shall approve the Key Performance Indicators ("KPIS") which are Financial in nature. The Chairman further informed that the Audit Committee at its Meeting held on 22<sup>nd</sup> November, 2025 approved Key Performance Indicators ("KPIS") which are Financial in nature. The Chairman placed before the Board the list of Financial KPIS for the Approval.

**"RESOLVED THAT** pursuant to the provisions of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), and any other provisions if any (including any statutory modification(s) or re-enactment(s) made thereof) and the Audit Committee be and hereby took note the following Financial Performance Indicators ("KPIS") as placed before the Audit committee.

**FINANCIAL KPI'S OF OUR COMPANY**

*Following are the details as per the Restated Financial Information for the Financial Years ended on 31<sup>st</sup> March, 2025, 31<sup>st</sup> March, 2024 and 31<sup>st</sup> March, 2023:*

*(Rs. In Lakhs)*

Key Performance Indicator	Luxury Time Limited			
	For the Year / Period ended on			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Revenue from Operations	2,485.50	6,033.79	5,017.59	5,278.99
Growth in Revenue from Operations (%)	NA	20.25%	(4.95%)	30.58%
Other Income	5.54	44.49	40.91	6.98
Total Income	2,491.04	6,078.28	5,058.50	5,285.97
EBITDA	294.48	621.18	315.28	397.43
EBITDA Margin (%)	11.82%	10.22%	6.23%	7.52%
Net Profit for the Year	201.02	429.47	201.06	257.68
PAT Margin (%)	8.09%	7.12%	4.01%	4.88%
Net worth	2,086.84	1,885.82	1,331.35	1,130.29
Return on Net worth (%)	9.63%	22.77%	15.10%	22.80%
Return on Capital Employed (%)	12.41%	29.78%	18.25%	28.08%
Debt-Equity Ratio	0.10	0.08	0.23	0.19

Luxury Time Limited (Formerly Luxury Time Private Limited)

Registered Office: 713, Pearls Omaxe Building, Tower-2, Netaji Subhash Place, New Delhi - 110034  
Office & Service Center: 716, Pearls Omaxe Building, Tower-2, Netaji Subhash Place, New Delhi - 110034  
Contact: 011-49060989 | Email: info@luxurytimeindia.com / service@luxurytimeindia.com  
CIN: U74900DL2008PLC182377 | GSTIN/UIN: 07AABCL5103B128



#### NOTES TO FINANCIALS:

1. Revenue from operations represents the revenue from sale of service, product & Group share of joint venture of our Company as recognized in the Restated consolidated financial information.
2. Total income includes revenue from operations and other income.
3. EBITDA means Earnings before interest, taxes, depreciation and amortization expense, which has been arrived at by obtaining the profit before tax/ (loss) for the year and adding back interest cost, depreciation, and amortization expense.
4. EBITDA margin is calculated as EBITDA as a percentage of total income.
5. Profit After Tax represents the restated profits of the Company after deducting all expenses.
6. PAT Margin (%) is calculated as Profit for the year as a percentage of Revenue from Operations.
7. Net worth represents total shareholders funds including reserves and surplus.
8. Return on net worth is calculated as Profit after tax for the year divided by closing net worth (Shareholders' funds) for the year.
9. Return on capital employed calculated as Earnings before interest and taxes divided by capital employed as at the end of respective year. (Capital employed calculated as the aggregate value of tangible net worth, total debt and deferred tax liabilities)
10. Debt- equity ratio is calculated by dividing total debt by total equity. Total debt represents long-term and short-term borrowings. Total equity is the sum of share capital and reserves & surplus.

**RESOLVED FURTHER THAT** the same be sent to Auditor SANTOSH RAMANUJ & ASSOCIATES for their certificate thereon.

**RESOLVED FURTHER THAT** the members of the committee confirmed that no KPIs pertaining to the Company have been disclosed to any investors at any point of time during the three years period preceding to the date of filing of the Draft Red Herring Prospect/ Red Herring Prospect.

**FURTHER RESOLVED THAT** any Directors of the Company be and is hereby authorised to do all such acts, things and deeds to give effect of the aforesaid resolution."

//Certified true Copy//

For and on behalf of Board of Directors,  
LUXURY TIME LIMITED

**ASHOK GOEL**

**Managing Director**

**DIN: 00783117**

**Address: H-50, Phase-I,**

**Ashok Vihar, New Delhi-110052**



**Date - 22.11.2025**

**Place:- Delhi**

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