CERTIFICATE ON KEY PERFORMANCE INDICATORS

To,
The Board of Directors
Roopa Screen Limited
(Formerly known as Roopa Screen Private Limited)
6, Sudama Estate,
B/h, Swastik Bansidhar,
Opp. Sudama Furniture, Narol,
Ahmedabad, Gujarat, India, 382405

And

Seren Capital Private Limited
601 to 605, Raylon Arcade, Kondivita,
J.B. Nagar, Mumbai-400059

(Seren Capital Private Limited referred to as the "Book Running Lead Manager" or the "BRLM")

Re: 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 Roopa Screen Limited. (the "Company").

Dear Sirs,

We, **M/s G M C S & Co.,** Chartered Accountants, have received a request from the Company to issue a certificate on the Key Performance Indicators of the Company based on restated financial information prepared by the management of the Company.

Our responsibility is to obtain reasonable assurance and form an opinion as to whether the information agrees with the Restated Financial Information of the Company is mathematically accurate.

We have performed the following procedures:

a. We have obtained Restated financial information from management and recomputed EBITDA, EBITDA margin and PAT margin.

Based on the aforementioned procedures, we hereby report that:

(Rs. In Lakhs except percentages and ratios)

Key Financial Performance	FY 2025-26	FY 2024-25	FY 2023-24
Revenue from operations [1]	5,072.73	4,534.12	3,570.53
EBITDA [2]	1,000.32	812.71	423.91
EBITDA Margin [3]	19.72%	17.92%	11.87%
PAT [4]	648.33	468.53	150.36
PAT Margin [5]	12.78%	10.33%	4.21%
RoE (%) [6]	49.37%	62.07%	33.76%
RoCE (%) [7]	39.33%	42.21%	22.76%
Number of Customer [8]	210	228	205

Notes:
(1) Revenue from operation means revenue from sales, service and other operating revenues
(2) EBITDA is calculated as Profit before tax + Depreciation + Interest Cost - Other Income
(3) EBITDA Margin is calculated as EBITDA divided by Revenue from Operations
(4) PAT is taken as Profit for the year attributable to the Shareholders of the Company
(5) PAT Margin is calculated as Profit for the year attributable to Shareholders of the Company divided by revenue from operations.
(6) Return on Equity is the ratio of Profit for the year attributable to Shareholders of the Company and Average Shareholder Equity.
(7) Return on Capital Employed is calculated as EBIT divided by capital employed, which is defined as shareholders' equity plus long-term borrowings and short-term borrowings + deferred tax liability.
(8) The total number of customers has been determined from the sales register and includes both customers to whom sales have been made as well as those from whom transport income has been generated.

GMCS & Co. FRN: 141236W Chartered Accountants

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 the 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 our business.
Net Worth	Net worth is used by the management to ascertain the total value created by the entity and provides a snapshot of current financial position of the entity.
RoE (%)	RoE provides how efficiently Company generates profits from shareholders' funds.
RoCE (%)	RoCE provides how efficiently Company generates earnings from the capital employed in the business.
Total Customers	The total number of customers has been determined from the sales register and includes both customers to whom sales have been made as well as from whom transport income has been generated.

We have conducted our examination in accordance with the ("**Guidance Note**") issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with ethical requirements of the Code of Ethics issued by the Institute of Charted Accountants of India. We have also complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial information, and Other Assurance and Related Services Engagements.

We confirm that the information above is true, fair, correct, accurate, not misleading and without omission of any matter that is likely to mislead, and adequate to enable investors to make a well-informed decision.

We confirm that the information above is true, and fair based on the information, explanation and on review of the minutes of board meeting of the Company, relevant statutory registers and other documents and accounts presented to us.

This report is addressed to and provided to the Board of Directors of the Company solely for the purpose of further submission to the Securities and Exchange Board of India and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or whose hands it may come without our prior consent in writing.

This certificate may be relied on by the Book Running Lead Manager in relation to the Issue.

We undertake to update you in writing of any changes in the abovementioned position, until the date the Equity Shares issued pursuant to the Issue commence trading on the stock exchanges. In the absence of any communication from us till the Equity Shares commence trading on the stock exchanges, you may assume that there is no change in respect of the matters covered in this certificate.

Yours faithfully,

For G M C S & Co.,
Chartered Accountants
Firm Registration No. 141236W

GMCS & CO. FRN: 141236W Chartered Accountants

Amit Bansal
Partner
Membership No. 424232
UDIN: 26424232NRHCYU6931
Place: MUMBAI
Date: September 09, 2026