



M.R.MANIVENI FOODS LIMITED

FOOD PRODUCTS

EXTRACT OF THE MINUTES OF THE MEETING OF THE AUDIT COMMITTEE OF M.R. MANIVENI FOODS LIMITED HELD ON APRIL 25, 2026, AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT S.NO.220/3A-3B, MADHAVARAM-REDHILLS HIGH ROAD (NEAR VADAPERUMBAKKAM), MADHAVARAM, CHENNAI, TAMIL NADU, INDIA, 600060

TO CONSIDER AND APPROVE THE KEY PERFORMANCE INDICATORS

The Chairperson of the Audit Committee informed the other members of the Committee that the Securities and Exchange Board of India ("SEBI") has introduced certain amendments to the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (the "SEBI ICDR Regulations") vide the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Fourth Amendment) Regulations, 2022 which came into force on November 21, 2022 (the "Amendments"). The Amendments, amongst other things, require the Audit Committee to approve the Key Performance Indicators ("KPIs") relating to the Company proposed to be disclosed in the Issue Documents (as defined below) and to review the same for accuracy and completeness.

The Audit Committee also noted that the KPIs as set out under the section titled "Basis of Issue Price" in the Issue Documents shall continue to be disclosed by the Company post listing & in accordance with Schedule VI, Part A, Paragraph (9)(K)(3)(h) of SEBI ICDR Regulations.

The Chairperson placed before the other members of the Committee, the list and description of key performance indicators pertaining to the Company, as identified by the members of management of the Company (the "Identified KPIs"), proposed to be disclosed in the Red Herring prospectus (the "RHP") and prospectus ("Prospectus" and collectively with RHP, Prospectus, and other documents or material issued in relation to the Issue, including any amendments, addendum or corrigendum issued thereto, the "Issue Documents") proposed to be filed by the Company with the Registrar of Companies and SME Platform of BSE Ltd. ("BSE SME")



Pursuant to the review of the identified KPIs by the members of the Committee the following resolutions were unanimously passed:

"RESOLVED THAT" in accordance with the applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements Regulations, 2018 ("SEBI ICDR Regulations"), as amended time to time and other applicable laws, the members of the Committee confirm that the key performance indicators ("KPIs") pertaining to the Company that have been disclosed to any investors, if any, at any time during the three-year period preceding the date of filing Red herring prospectus ("RHP") and Prospectus with the Registrar of Companies, Securities and Exchange Board of India and BSE Limited are disclosed under 'Basis for Issue Price' section placed before the Committee and annexed hereto as **Annexure A** and the details for all such KPIs disclosed under 'Basis for Issue Price' section have been duly verified and audited in accordance with applicable auditing standards.

RESOLVED FURTHER THAT the Committee hereby confirms that the Key Performance Indicators disclosed under the 'Basis for Issue Price' section have been duly verified and audited by the statutory auditors of the Company, M/s. Krishnaa & Co., in accordance with applicable auditing standards."

"RESOLVED FURTHER THAT" The Managing Director of the Company, Mr. K.R. Manikandan and the Chief Financial Officer of the Company, Ms. Ramya Ramakrishnan, were invited to be present at the meeting of the Committee to address any queries raised or clarifications sought by the members of the Committee in relation to the identified KPIs. The members of the Committee were informed by Management that the Company has not disclosed any additional key performance indicators in relation to the Company during the last three years preceding the RHP other than the Identified KPIs.

S.No.220/3A-3B, Madhavaram - Redhills High Road, (Near Vadaperumbakkam) Madhavaram, CHENNAI - 600 060.

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RESOLVED FURTHER THAT in accordance with the applicable provisions of the SEBI ICDR Regulations and other applicable laws, the KPIs which have been used historically by the Company to understand and analyse the business performance, which in result, help it in analysing the growth of the business in comparison to its peers, and other relevant and material KPIs of the business of the issuer Company that have a bearing for arriving at the basis for Issue price, along with explanation for KPI metrics, are hereby approved.

RESOLVED FURTHER THAT pursuant to the Amendments, the KPIs, as placed before the members of the Committee and disclosed under "Basis for Issue Price" section of the RHP be and are hereby approved and may be disclosed in the Issue Documents. Further, a draft of the section titled "*Basis for Issue Price*" proposed to be included in the RHP was placed before the members of the Committee and the same is hereby approved.

RESOLVED FURTHER THAT any member of the Audit Committee be and is hereby severally authorized to do all acts, deeds, matters and things as deemed necessary, proper or desirable, and to settle or give instructions and directions for settling any questions, difficulties or doubts that may arise in this regard in order to give effect to the resolution.

RESOLVED FURTHER THAT a copy of the above resolution, certified to be true by any Member of the committee or the Company Secretary of the company may be provided wherever required."

//CERTIFIED TRUE COPY//

**FOR AND ON BEHALF OF THE AUDIT COMMITTEE OF
M.R. MANIVENI FOODS LIMITED**

K.R. Manikandan

**K.R. MANIKANDAN
MANAGING DIRECTOR
DIN: 03065826**



**DATE: 06-05-2026
PLACE: CHENNAI**