B.B. & Associates
Chartered Accountants

B-2557, First Floor
DSIIDC, Narela
New Delhi - 110040

Report on Key Performance Indicators

Date: August 14, 2026

To,

The Board of Directors
Shiprocket Limited
416, Udyog Vihar, Phase III, Sector 20
Gurugram, Haryana 122002, India

Re: Proposed initial public offering of equity shares of face value of ₹ 10 each (the "Equity Shares", and such offering, the "Offer") of Shiprocket Limited (the "Company" and such offering, the "Offer")

1. This report is issued in accordance with the terms of our agreement dated December 16, 2024.

2. In connection with the proposed offer of equity shares (the **"Offer"**) of the Company, the Company is required to obtain a report from the Independent Chartered Accountant that holds a valid peer review certificate issued by the Peer Review Board of the ICAI, with regard to the Key Performance Indicators (**"KPIs"**) as identified by the Company for the purposes of disclosure in the Prospectus, as required by the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the **"ICDR Regulations"**) and Industry Standards on Key Performance Indicators (**"KPIs"**) Disclosures in the Offer Document (**"ISF KPI Standards"**) as notified under Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/28 dated February 28, 2025 issued by SEBI.

3. The accompanying statement (**Annexure A**) containing details of GAAP measures, Non-GAAP Financial measures and Non-Financial measures (part of financial reporting) as described in the ISF KPI Standards and Technical Guide on Disclosure and Reporting of Key Performance Indicators (KPIs) in Offer Documents (Revised 2025) (herein, referred to as the **"KPIs"**) identified by the Company for the years ended March 31, 2026, 2025 and 2024 as per the requirement of Schedule VI, Part A (9)(K)(3) of the ICDR Regulations and Part B paragraph 4 of the ISF KPI Standards (the **"Statement"**) is prepared by the Management of the Company, which we have initialed for identification purposes only.

Management's Responsibility for the Statement

4. The preparation of the accompanying Statement is the responsibility of the management of the Company. This responsibility includes designing, implementing, and maintaining adequate internal controls that were operating effectively and testing of such controls for ensuring the accuracy and completeness of information relating to the KPIs including such accounting records relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

5. The Management is responsible for:

a) Identification, definition, completeness, accuracy, relevance, appropriateness and sufficiency of the KPIs included in the Statement;
b) Providing access to the accounting and other records to us including information and explanations required for reporting on the KPIs;
c) Maintenance of the accounting and other records in relation to point (a) and (b) above; and

d) Compliance with the ICDR Regulations, the ISF KPI Standards, the Technical Guide on Disclosure and Reporting of Key Performance Indicators (KPIs) in Offer Documents (Revised 2025) and other regulatory requirements.

Our Responsibility

6. Pursuant to the requirements of Schedule VI, Part A (9) (K) (3) of the ICDR Regulations and Part B paragraph 4 of the ISF KPI Standards, it is our responsibility to obtain limited assurance and conclude as to whether (i) the financial details provided in the Statement are in agreement with the restated consolidated summary statements of the Company Entities, as at and for the years ended March 31, 2026, March 31, 2025 and March 31, 2024, (the "**Restated Consolidated Financial Information**"), and the underlying books of account maintained by the Company used for the purpose of preparation of the Restated Consolidated Financial Information; and (ii) KPIs included in the Statement are mathematically accurate.

7. The restated financial information referred to in paragraph 6 above, have been examined by the statutory auditors of the Company on which the statutory auditors of the Company issued their examination report dated July 27, 2027. Their examination of this restated consolidated financial information was conducted taking into consideration the Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the ICAI, concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the restated financial information and the requirements of Section 26 of Part I of Chapter III of the Act and the ICDR Regulations. Their work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Technical Guide. Their work was not planned and performed in connection with any transactions to identify matters that may be of potential interest to third parties.

8. We conducted our examination of the Statement in accordance with the ISF KPI Standards, the Technical Guide on Disclosure and Reporting of Key Performance Indicators (KPIs) in Offer Documents (Revised 2025) and the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by ICAI. The Technical Guide and the Guidance Note require that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

9. We hereby confirm that while providing this certificate we have complied with the Code of Ethics and the Standards on Quality Management (SQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, issued by the Institute of Chartered Accountants of India.

10. A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence that vary in nature, timing and extent from a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we have performed the following procedures in relation to the Statement:

a) Obtained list of KPIs from the management and compared the specific components of KPIs as mentioned in the Statement to source of KPIs as maintained by management which includes books of account, audited financial statements and restated Consolidated financial information maintained by the Company as described in the paragraph 6 above;

b) Recomputed the mathematical accuracy of the KPIs included in the Statement; and

c) Conducted relevant management inquiries and obtained necessary representation.

11. We have no responsibility to update this report for events and circumstances occurring after the respective dates of the reports on the financial statements mentioned in paragraph 7 above.

12. We have no responsibility for identification, definition, completeness, relevance, appropriateness and sufficiency of the KPIs included in the Statement.

13. The procedures we have performed do not constitute an audit or review made in accordance with generally accepted auditing standards. Furthermore, they will not necessarily reveal matters of significance with respect to any material misstatement of the information related to KPIs of the Company.

Inherent Limitations

14. Our work and conclusion shall not in any way constitute advice or recommendations (and we accept no liability in relation to any advice or recommendations) regarding any commercial decisions associated with the Issue, including, in particular, but without limitation, any which may be taken by the Company, the Bankers/ Book Running Lead Managers or the Syndicate Members in the capacity of investor or in providing investment advice to their clients or the Company.

15. We, however, state that this is not an assurance as to the future viability of the Company or whether the KPIs have been considered / have a bearing for arriving at the basis for issue price. We further state that our reporting is based on the facts up to the date of the report and we neither give any guarantee nor any assurance that the KPIs reported will continue to perform and/or report in similar manner in future. It should be noted that the KPIs contained in the Statement may not be measures of operating performance or liquidity defined by generally accepted accounting principles. We make no comment about the Company's definition, methodology or presentation of the KPIs in the Statement or its usefulness for any purposes.

16. The KPIs included in the Statement should not be considered in isolation from, or as a substitute for, analysis of Company’s historical financial performance, as reported and presented in the restated financial information of the Company included in the Prospectus. These KPIs (other than GAAP measures) are not defined in Indian Accounting Standards (Ind AS)/Accounting Standards (AS) notified under section 133 of the Act, are not presented in accordance with Ind AS/AS and have limitations. These KPIs may differ from similarly titled information used by certain peer companies, who may calculate such information differently and hence their comparability with the measures used by the Company may be limited. Therefore, such KPIs should not be viewed as substitutes for measures of performance under Ind AS/AS or as indicators of Company’s financial position, financial performance or its cash flows.

Conclusion

17. Based on the limited procedures performed by us, as above, and the information and explanations given to us, nothing has come to our attention that causes us to believe that (i) the financial details provided in the Statement are not in agreement with the Restated Consolidated Financial Information for the financial year ended March 31, 2026, March 31, 2025 and March 31, 2024 and the underlying books of account maintained by the Company used for the purpose of preparation of the Restated Consolidated Financial Information and (ii) KPIs included in the Statement are not mathematically accurate.

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Restriction on Use

18. This report is addressed to, and provided to, the Board of Directors of the Company for the limited purpose to comply with the requirements of ICDR Regulations and the ISF KPI Standards. This report should not be relied upon by existing or prospective investors for their investment purposes.

19. The report is issued solely for the limited purpose to comply with ICDR Regulations and the ISF KPI Standards on KPIs. Our work has not been carried out in accordance with auditing or other standards and practices generally accepted in jurisdictions outside India (including in the United States of America), and accordingly should not be relied upon as if it had been carried out in accordance with those standards and practices. This report should not be relied upon by prospective investors outside India (including persons who are Qualified Institutional Buyers as defined under (i) Rule144A or (ii) Regulation S under the United States Securities Act of 1933, as amended) participating in the Offering. We accept no responsibility and deny any liability to any person who seeks to rely on this report and who may seek to make a claim in connection with any offering of securities on the basis that they had acted in reliance on such information under the protections afforded by United States of America law and regulation or any other laws other than laws of India.

20. We also consent to the inclusion of this certificate as a part of 'Material Contracts and Documents for Inspection' in connection with the Offer, if required under applicable law.

21. We hereby consent to this Report being disclosed by the Company, if required (i) by reason of any law, regulation, order or request of a court or by any governmental or competent regulatory authority, or (ii) in seeking to establish a defence in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation.

22. This Report can also be uploaded on the repository portal of the stock exchanges/ SEBI as required pursuant to the SEBI circular dated December 5, 2024 and the subsequent requirements of the Stock Exchanges/ SEBI, as applicable.

Yours faithfully,

For and on behalf of
B.B. & Associates
Chartered Accountants
ICAI Firm Registration No.: 023670N

Balwan Bansal
Digitally signed by Balwan Bansal
Date: 2026.08.14 12:29:54 +05'30'

Balwan Bansal
Partner
Membership No.: 511341
Peer Review Certificate No. 015429
UDIN: 26511341HCKJUS6143

Place: New Delhi
Date: August 14, 2026

Encl: Annexure A

Annexure A

Particulars	Unit`	For Fiscal ended March 31,		
		2026	2025	2024
Revenue from Operations[1]	₹ in million	20,241.41	16,320.12	13,159.76
Revenue from Operations - Core Business[2]	₹ in million	14,854.12	13,059.27	10,846.58
Revenue from Operations - Emerging Business[3]	₹ in million	5,387.29	3,260.85	2,313.18
Loss for the year[4]	₹ in million	(792.45)	(744.49)	(5,951.81)
Contribution Margin[5]	₹ in million	3,712.02	3,062.76	1,974.31
Contribution Margin - Core Business[6]	₹ in million	3,143.77	2,754.09	1,940.23
Contribution Margin - Emerging Business[7]	₹ in million	568.25	308.67	34.08
Contribution Margin as a % of Revenue from Operations[8]	%	18.34%	18.77%	15.00%
Contribution Margin - Core Business as a % of Revenue from Operations - Core Business[9]	%	21.16%	21.09%	17.89%
Contribution Margin - Emerging Business as a % of Revenue from Operations - Emerging Business[10]	%	10.55%	9.47%	1.47%
Adjusted EBITDA[11]	₹ in million	176.48	70.28	(1,279.56)
Adjusted EBITDA - Core Business[12]	₹ in million	1,866.37	1,569.33	721.73
Adjusted EBITDA - Emerging Business[13]	₹ in million	(1,689.89)	(1,499.05)	(2,001.29)
Adjusted EBITDA Margin[14]	%	0.87%	0.43%	(9.72%)
Adjusted EBITDA Margin - Core Business[15]	%	12.56%	12.02%	6.65%
Adjusted EBITDA Margin - Emerging Business[16]	%	(31.37%)	(45.97%)	(86.52%)
Power Merchants[17]	Count	10,090	10,005	9,020
Power Merchant ARPU[18]	₹ in million	1.78	1.44	1.28
Revenue from operations per Employee[19]	₹ in million	14.77	12.76	10.18
New Merchant added - Emerging Business [20]	Count	23,683	8,204	3,758
CAC for Core Business [21]	₹	2,829.31	3,361.46	4,101.24
CAC for Overall Business [22]	₹	5,829.67	5,742.33	6,383.59
End Consumer served (Core Business) [23]	Count (in million)	69.58	61.59	48.32
New end consumers served (Core Business) [24]	Count (in million)	29.38	30.11	25.71
Repeat end consumers served (Core Business) [25]	Count (in million)	40.20	31.48	22.61
Repeat rate of end consumers served (Core Business) [26]	%	57.78%	51.11%	46.79%
Revenue from operations per product and technology team employee [27]	₹ in million	60.60	48.00	33.40

Note:

1. *Revenue from operation is revenue from sale of services and goods.* ***(Refer Annexure A Metric A2 for detailed calculations)***
2. *Revenue from operation - Core Business is revenue from Core business i.e. domestic shipping and shipping apps.* ***(Refer Annexure A Metric A2 for detailed calculations)***
3. *Revenue from operation - Emerging Business is revenue from other business apart from the core business such as Cross-border platform, Checkout platform, Marketing solutions, Hyperlocal deliveries through Shiprocket Quick and Capital solutions.* ***(Refer Annexure A Metric A2 for detailed calculations)***
4. *Loss for the year is the Total Income after reduction of Total expenses, Exceptional item, Share of loss of an associate and Total tax expenses.* ***(Refer Annexure A Metric A2 for detailed calculations)***
5. *Contribution Margin represents Revenue from operations less cost of merchant solutions, communication cost, payment gateway charges, promotional cashback & incentives expenses, performance marketing costs, fulfilment center related costs and salary costs for Key Account Managers ('KAM') and performance marketing team.* ***(Refer Annexure A Metric A1 for detailed calculations)***

6. *Contribution Margin - Core Business means revenue from operations of Core Business less cost of merchant solutions, communication cost, payment gateway charges, promotional cashback & incentives expenses, performance marketing costs, and salary cost for KAM and performance marketing team pertaining to the Core Business.* ***(Refer Annexure A Metric A1 for detailed calculations)***
7. *Contribution Margin - Emerging Business means revenue from operations of Emerging Business less cost of merchant solutions, communication cost, promotional cashback & incentives expenses, performance marketing costs, fulfilment center related cost and salary cost for KAM, warehouse management team and performance marketing team pertaining to the Emerging Business.* ***(Refer Annexure A Metric A1 for detailed calculations)***
8. *Contribution Margin as a % of Revenue from Operations means Contribution Margin divided by revenue from operations for the relevant fiscal.* ***(Refer Annexure A Metric A1 for detailed calculations)***
9. *Contribution Margin - Core Business as a % of Revenue from Operations - Core Business means Contribution Margin - Core Business divided by Revenue from operations of Core Business for the relevant fiscal.* ***(Refer Annexure A Metric A1 for detailed calculations)***
10. *Contribution Margin - Emerging Business as a % of Revenue from Operations - Emerging Business means Contribution Margin - Emerging Business divided by Revenue from operations of Emerging Business for the relevant fiscal.* ***(Refer Annexure A Metric A1 for detailed calculations)***
11. *Adjusted EBITDA means adjusted earnings before interest, taxes, depreciation and amortisation which has been arrived at by reducing Cost of Merchant Solutions, Purchase of traded goods, Changes in inventories of traded goods, Employee benefits expense (excluding Share Based Payment Expense), Other expenses, Rent expenses not included in Other expenses in accordance with Ind AS 116 - Leases from Revenue from Operations for the relevant fiscal.* ***(Refer Annexure A Metric A2 for detailed calculations)***
12. *Adjusted EBITDA – Core Business means adjusted earnings before interest, taxes, depreciation and amortisation of Core business which has been arrived at by reducing Cost of Merchant Solutions, Employee benefits expense (excluding Share Based Payment Expense), Other expenses, Rent expenses not included in Other expenses in accordance with Ind AS 116 – Leases of Core business from Revenue from Operations of Core business for the relevant fiscal.* ***(Refer Annexure A Metric A2 for detailed calculations)***
13. *Adjusted EBITDA – Emerging Business means adjusted earnings before interest, taxes, depreciation and amortisation of Emerging business which has been arrived at by reducing Cost of Merchant Solutions, Purchase of traded goods, Changes in inventories of traded goods, Employee benefits expense (excluding Share Based Payment Expense), Other expenses, Rent expenses not included in Other expenses in accordance with Ind AS 116 – Leases of Emerging business from Revenue from Operations of Emerging business for the relevant fiscal.* ***(Refer Annexure A Metric A2 for detailed calculations)***
14. *Adjusted EBITDA Margin is calculated as adjusted EBITDA, divided by revenue from operations for the relevant fiscal.* ***(Refer Annexure A Metric A2 for detailed calculations)***
15. *Adjusted EBITDA Margin - Core Business is calculated as Adjusted EBITDA - Core Business, divided by Revenue from operations of Core Business for the relevant fiscal.* ***(Refer Annexure A Metric A2 for detailed calculations)***
16. *Adjusted EBITDA Margin - Emerging Business is calculated as Adjusted EBITDA - Emerging Business, divided by Revenue from operations of Emerging Business for the relevant fiscal.* ***(Refer Annexure A Metric A2 for detailed calculations)***
17. *Power merchant means merchant with an average of more than 100 unique transactions calculated as sum of unique transactions of the merchant for the relevant year divided by number of active months. Active month refers to the month in which the Merchant has at least one transaction on company's platform. Merchant refers to MSMEs and Large Retailers, identified by their unique mobile number, which have used company's services at least once during the relevant Fiscal.*
18. *Power merchant ARPU means revenue from power merchants divided by count of power merchants for the relevant fiscal.*
19. *Revenue from operations per employee means revenue from operations divided by average number of employees of the respective periods. Employee refers to the employee who are on payroll of the company as on a given date. Average number of employees is calculated by the sum of the number of employees at the beginning of a particular fiscal and at the end of a particular fiscal, and then divided by two.*
20. *New Merchant added - Emerging Business means count of new merchants that joined company's platform through Emerging Business.*
21. *CAC for Core Business means customer acquisition cost, comprising spend on performance marketing, salaries for merchant acquisition team and promotional cashback and incentives to acquire new Merchants divided by new merchants acquired in the Core Business during the relevant Fiscal.*
22. *CAC for Overall Business means customer acquisition cost, comprising spend on performance marketing, salaries for merchant acquisition team and promotional cashback and incentives to acquire new Merchants divided by new merchants acquired in the Overall Business during the relevant Fiscal.*
23. *End consumer served means count of e-commerce shoppers served by the Core Business (excluding Pickrr end consumers served), identified based on unique mobile numbers.*

24. *New end consumers served means count of e-commerce shoppers served for the first time during the relevant Fiscal under the Core Business (excluding Pickrr end consumers served), identified based on unique mobile numbers.*
25. *Repeat end consumers served means count of e-commerce shoppers served in previous periods under the Core Business (excluding Pickrr end consumers served), identified based on unique mobile numbers.*
26. *Repeat rate of end consumers served (%) means number of repeat end consumers served as a percentage of end consumers served for the relevant Fiscal.*
27. *Revenue from operations per product and technology team employee means revenue from operations divided by the average number of product and technology team employees of the respective periods. Average number of product and technology team employees is calculated by the sum of the number of product and technology team employees at the beginning of a particular fiscal and at the end of a particular fiscal, and then divided by two.*

Annexure A Metric A1

Contribution Margin and Contribution Margin %

(INR Millions)

Particulars	Fiscal 2026			Fiscal 2025			Fiscal 2024		
	Core	Emerging	Total	Core	Emerging	Total	Core	Emerging	Total
Revenue from Operations (A)*	14,854.12	5,387.29	20,241.41	13,059.27	3,260.85	16,320.12	10,846.58	2,313.18	13,159.76
Less: attributable expenses									
Cost of Merchant Solutions*(1)	11,212.12	3,729.17	14,941.29	9,845.27	2,284.04	12,129.31	8,466.69	1,603.68	10,070.37
Purchase of traded goods*	-	217.69	217.69	-	79.67	79.67	-	55.67	55.67
Changes in inventories of traded goods*	-	(9.03)	(9.03)	-	(2.28)	(2.28)	-	(2.59)	(2.59)
Communication cost(2)	29.40	-	29.40	29.61	0.16	29.77	25.29	-	25.29
Payment gateway charges(3)	27.61	10.99	38.60	37.70	11.57	49.27	38.40	9.77	48.17
Marketing costs(4)	125.67	163.04	288.71	112.24	52.51	164.75	114.33	21.12	135.45
Salary cost of KAM and Performance Marketing team(5)	315.55	170.87	486.42	280.36	86.82	367.18	261.64	128.86	390.50
Salary cost of Warehouse Management team(6)	-	71.00	71.00	-	56.81	56.81	-	54.87	54.87
Fulfilment centre related cost(7)	-	465.31	465.31	-	382.88	382.88	-	407.72	407.72
Total attributable expenses (B)	**11,710.35**	**4,819.04**	**16,529.39**	**10,305.18**	**2,952.18**	**13,257.36**	**8,906.35**	**2,279.10**	**11,185.45**
Contribution Margin [C=(A-B)]	**3,143.77**	**568.25**	**3,712.02**	**2,754.09**	**308.67**	**3,062.76**	**1,940.23**	**34.08**	**1,974.31**
Contribution Margin % (Contribution margin as a percentage of Revenue from Operations) **[C/A]**	21.16%	10.55%	18.34%	21.09%	9.47%	18.77%	17.89%	1.47%	15.00%

**As per Restated Consolidated Financial Information of the Company.*

Notes:

(1) *Cost of merchant solutions refers to the cost paid by the company to the service providers including logistics service providers, fulfilment center service providers and product communication related expenses related Company's tech offerings.*
(2) *Communications Cost refers to Cost of product communication related to non-tech offerings.*
(3) *Payment Gateway Charges refers to fees paid to third-party payment processors for processing customer payments securely.*
(4) *Marketing Costs refers to expenses incurred for digital / online marketing campaigns.*
(5) *Represents Salary cost for the Key Account Managers (KAM). KAMs build and maintain strong relationships with merchants, ensuring their needs are met and driving long-term business growth. They also act as a bridge between the merchant and the internal teams, ensuring smooth communication and support. Salary cost of Performance Marketing team represents salary cost of the team responsible for the performance marketing.*
(6) *Salary cost of Warehouse Management team represents salary cost of the team responsible for day-to-day operation of the fulfilment centers.*
(7) *Fulfilment centre related cost represent rental and consumables cost incurred for the fulfilment centres.*

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Annexure A Metric A2

Adjusted EBITDA and Adjusted EBITDA Margin %

(INR Millions)

Particulars	Fiscal 2026			Fiscal 2025			Fiscal 2024		
	Core	Emerging	Total	Core	Emerging	Total	Core	Emerging	Total
Revenue from Operations (A)*	14,854.12	5,387.29	20,241.41	13,059.27	3,260.85	16,320.12	10,846.58	2,313.18	13,159.76
Less: attributable expenses									
Cost of Merchant Solutions*	11,212.12	3,729.17	14,941.29	9,845.27	2,284.04	12,129.31	8,466.69	1,603.68	10,070.37
Purchase of traded goods*	-	217.69	217.69	-	79.67	79.67	-	55.67	55.67
Changes in inventories of traded goods*	-	(9.03)	(9.03)	-	(2.28)	(2.28)	-	(2.59)	(2.59)
Employee benefits expense (excluding Share Based Payment Expense)*	920.09	1,751.25	2,671.34	841.76	1,394.63	2,236.39	849.64	1,531.81	2,381.45
Other expenses*	818.55	1,143.47	1,962.02	766.37	797.58	1,563.95	772.95	889.12	1,662.07
Rent expenses not included in Other expenses in accordance with Ind AS 116 – Leases*	36.99	244.63	281.62	36.54	206.26	242.80	35.57	236.78	272.35
Total attributable expenses (B)	**12,987.75**	**7,077.18**	**20,064.93**	**11,489.94**	**4,759.90**	**16,249.84**	**10,124.85**	**4,314.47**	**14,439.32**
Adjusted EBITDA Margin [C=(A-B)]	**1,866.37**	**(1,689.89)**	**176.48**	**1,569.33**	**(1,499.05)**	**70.28**	**721.73**	**(2,001.29)**	**(1,279.56)**
Adjusted EBITDA Margin % (Adjusted EBITDA margin as a percentage of Revenue from Operations) **[C/A]**	12.56%	-31.37%	0.87%	12.02%	(45.97%)	0.43%	6.65%	(86.52%)	(9.72%)
Restated Loss for the year*	NA	NA	(792.45)	NA	NA	(744.49)	NA	NA	(5,951.81)

**As per Restated Consolidated Financial Information of the Company.*

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