

Integrated Filing (Finance) Other than Bank

Exato Technologies Ltd

General Information

Scrip code*	544626
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE1E4401010
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	29-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	25-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Company's offerings are built around Customer Experience-as-a-Service (CXaaS) and AI-as-a-Service, which are closely integrated and managed as a unified business
Start date of board meeting	29-05-2026
Start time of board meeting	20:00:00
End date of board meeting	29-05-2026
End time of board meeting	21:30:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results - Other than Bank

Particulars	Amount in (Lakhs)	
	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2025	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
Part 1 Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1 Revenue From Operations		
Revenue from operations	9,693.17	16,799.58
Other income	62.43	103.10
Total income	9,755.60	16,902.68
2 Expenses		
(a) Cost of materials consumed	0.00	0.00
(b) Purchases of stock-in-trade	7,359.46	12,222.56
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(55.83)	11.42
(d) Employee benefit expense	611.52	1,276.31
(e) Finance costs	89.53	188.16
(f) Depreciation and amortisation expense	41.08	78.53
(g) Other Expenses		
1 Direct Expenses	2.21	6.80
2 Other Expenses	445.98	846.15
Total other expenses	448.19	852.95
Total expenses	8,493.95	14,629.93
3 Profit before exceptional and extraordinary items and tax	1,261.65	2,272.75
4 Exceptional items	0.00	(1.11)
5 Profit before extraordinary items and tax	1,261.65	2,271.64
6 Extraordinary items	0.00	0.00
7 Profit before tax	1,261.65	2,271.64
8 Tax Expense		
Current tax	394.60	682.01
Deferred tax	(16.51)	(19.25)
Total tax expenses	378.09	662.76
9 Net Profit Loss for the period from continuing operations	883.56	1,608.88
10 Profit (loss) from discontinuing operations before tax	0.00	0.00
11 Tax expense of discontinuing operations	0.00	0.00
12 Net profit (loss) from discontinuing operation after tax	0.00	0.00
13 Profit (loss) for period before minority interest	883.56	1,608.88
14 Share of profit (loss) of associates	0.00	0.00
15 Profit (loss) of minority interest	0.00	0.00
16 Net profit (Loss) for the period	883.56	1,608.88
17 Details of equity share capital		
Paid-up equity share capital	1,006.54	1,006.54
Face value of equity share capital	10.00	10.00
18 Reserves excluding revaluation reserve		7,824.21
19 Earnings per equity share (for continuing and discontinued operations)		
Basic earnings (loss) per share from continuing and discontinued operations	9.56	19.10
Diluted earnings (loss) per share from continuing and discontinued operations	9.56	19.10
20 Debt equity ratio		
21 Debt service coverage ratio		
22 Interest service coverage ratio		
23 Remarks for debt equity ratio		
24 Remarks for debt service coverage ratio		
25 Remarks for interest service coverage ratio		
26 Disclosure of notes on financial results		

Statement of Asset and Liabilities

Particulars	Amount in (Lakhs)	
	Year ended (dd-mm-yyyy)	
Date of start of reporting period	01-04-2025	
Date of end of reporting period	31-03-2026	
Whether results are audited or unaudited	Audited	
Nature of report standalone or consolidated	Consolidated	
Equity and liabilities		
1 Shareholders' funds		
Share capital	1,006.54	
Reserves and surplus	7,824.21	
Money received against share warrants		
Total shareholders' funds	8,830.75	
2 Share application money pending allotment	0.00	
3 Deferred government grants		
4 Minority interest		
5 Non-current liabilities		
Long-term borrowings	66.12	
Deferred tax liabilities (net)		
Foreign currency monetary item translation difference liability account		
Other long-term liabilities		
Total of other long-term liabilities		
Long-term provisions	210.84	
Total non-current liabilities	276.96	
6 Current liabilities		
Short-term borrowings	2,038.88	
Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises	41.07	
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	773.20	
Total Trade payable	814.27	
Other current liabilities		
1 Other Current Liabilities	377.45	
Total of other current liabilities	377.45	
Short-term provisions	2.18	
Total current liabilities	3,232.78	
Total equity and liabilities	12,340.49	
Assets		
1 Non-current assets		
(i) Property, Plant and Equipment and Intangible assets		
Property, Plant and Equipment	136.11	
Producing properties		
Intangible assets	18.34	
Preproducing properties		
Property, Plant and Equipment capital work-in-progress		
Intangible assets under development or work-in-progress	2,840.00	
Total Property, Plant and Equipment and Intangible assets	2,994.45	
(ii) Non-current investments	0.00	
(v) Deferred tax assets (net)	79.90	
(vi) Foreign currency monetary item translation difference asset account		
(vii) Long-term loans and advances	0.00	
Other non-current assets		
1 Other Non-current Assets	351.25	
Total of other non-current assets	351.25	
Total non-current assets	3,425.60	
2 Current assets		
Current investments	0.00	
Inventories	363.23	
Trade receivables	4,293.42	
Cash and cash equivalents	1,967.20	
Bank balance other than cash and cash equivalents	2,161.16	
Short-term loans and advances	67.63	
Other current assets		
1 Other Current Assets	62.25	
Total of other current assets	62.25	
Total current assets	8,914.89	
Total assets	12,340.49	
Disclosure of notes on assets and liabilities		

Cash flow statement indirect

Particulars	Amount in (Lakhs)	
	Year ended (dd-mm-yyyy)	
Date of start of reporting period	01-04-2025	
Date of end of reporting period	31-03-2026	
Whether results are audited or unaudited	Audited	
Nature of report standalone or consolidated	Consolidated	
1 Statement of cash flows		
Cash flows from used in operating activities		
Profit before extraordinary items and tax	2,271.64	
2 Adjustments for reconcile profit (loss)		
Adjustments to profit (loss)		
Adjustments for finance costs	188.16	
Adjustments for depreciation and amortisation expense	78.53	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00	
Adjustments for unrealised foreign exchange losses gains	0.00	
Adjustments for dividend income	0.00	
Adjustments for share-based payments	0.00	
Other adjustments for which cash effects are investing or financing cash flow	0.00	
Other adjustments to reconcile profit (loss)	(88.74)	
Other adjustments for non-cash items	(0.54)	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00	
Total adjustments to profit (loss)	177.41	
3 Adjustments for working capital		
Adjustments for decrease (increase) in inventories	11.42	
Adjustments for decrease (increase) in trade receivables	(923.23)	
Adjustments for decrease (increase) in other current assets	0.69	
Adjustments for increase (decrease) in trade payables	(529.10)	
Adjustments for increase (decrease) in other current liabilities	(60.32)	
Adjustments for provisions	53.85	
Total adjustments for working capital	(1,446.69)	
Total adjustments for reconcile profit (loss)	(1,269.28)	
Net cash flows from (used in) operating activities	1,002.36	
Dividends received	0.00	
Interest paid	854.81	
Interest received	0.00	
Income taxes paid (refund)	0.00	
Other inflows (outflows) of cash	5.40	
Net cash flows from (used in) operating activities before extraordinary items	152.95	
Proceeds from extraordinary items	0.00	
Payment for extraordinary items	0.00	
Net cash flows from (used in) operating activities	152.95	
4 Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses	0.00	
Cash flows used in obtaining control of subsidiaries or other businesses	0.00	
Other cash receipts from sales of equity or debt instruments of other entities	0.00	
Other cash payments to acquire equity or debt instruments of other entities	0.00	
Other cash receipts from sales of interests in joint ventures	0.00	
Other cash payments to acquire interests in joint ventures	0.00	
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00	
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00	
Proceeds from sales of property plant and equipment	4.00	
Purchase of property plant and equipment	1,328.84	
Proceeds from sales of intangible assets	0.00	
Purchase of intangible assets	0.00	
Cash advances and loans made to other parties	0.00	
Cash receipts from repayment of advances and loans made to other parties	0.00	
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00	
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00	
Dividends received	0.00	
Interest received	130.04	
Income taxes paid (refund)	0.00	
Other inflows (outflows) of cash	(1,292.76)	
Proceeds from government grants	0.00	
Net cash flows from (used in) investing activities before extraordinary items	(2,487.56)	
Proceeds from extraordinary items	0.00	
Payment for extraordinary items	0.00	
Net cash flows from (used in) investing activities	(2,487.56)	
5 Cash flows from used in financing activities		
Proceeds from issuing shares	2,986.09	
Proceeds from issuing other equity instruments	0.00	
Proceeds from issuing debentures notes bonds etc	0.00	
Proceeds from borrowings	(530.62)	
Repayments of borrowings	534.00	
Dividends paid	0.00	
Interest paid	188.16	
Income taxes paid (refund)	0.00	
Other inflows (outflows) of cash	0.00	
Net cash flows from (used in) financing activities before extraordinary items	1,733.31	
Proceeds from extraordinary items	0.00	
Payment for extraordinary items	0.00	
Net cash flows from (used in) financing activities	1,733.31	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(601.30)	
6 Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents	0.00	
Net increase (decrease) in cash and cash equivalents	(601.30)	
Cash and cash equivalents cash flow statement at beginning of period	2,568.50	
Cash and cash equivalents cash flow statement at end of period	1,967.20	

Details of Impact of Audit Qualification

Whether results are audited or unaudited	Audited		
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion		
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015: The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Consolidated results	Yes		
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Arora Prem and Associates	Yes	29-02-2028

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
				No records available			