

## Integrated Governance

### Exato Technologies Ltd

#### General information about company

|                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Scrip code                                                                                                                                                                                  | 544626                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| NSE Symbol                                                                                                                                                                                  | NOTLISTED                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| MSEI Symbol                                                                                                                                                                                 | NOTLISTED                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| ISIN                                                                                                                                                                                        | INE1E4401010                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Date of start of financial year                                                                                                                                                             | 01-04-2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Date of end of financial year                                                                                                                                                               | 31-03-2027                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Reporting Quarter Type                                                                                                                                                                      | Quarterly                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Date of Quarter Ending                                                                                                                                                                      | 30-06-2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Type of company                                                                                                                                                                             | SME                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Whether Annexure I (Part A) of the SEBI Circular dated December 31, 2024 related to Compliance Report on Corporate Governance is applicable to the entity?                                  | No Further it may be noted that it shall not apply, in respect of (a) The listed entity having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty-five crore, as on the last day of the previous financial year: (b) The listed entity which has listed its specified securities on the SME Exchange. Please note that the company is listed on BSE SME exchange . Accordingly, the company is not liable to submit the Corporate Governance Report under regulation 27(2) of SEBI for the quarter ended on 31st March, 2026 |
| Whether Annexure I (Part B) of the SEBI Circular dated December 31, 2024 related to Investor Grievance Redressal Report is Applicable to the entity?                                        | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Whether Annexure I (Part C) of the SEBI Circular dated December 31, 2024 related to Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies is Applicable to the entity? | No The disclosure is not applicable to company. As Company is not liable to submit the disclosure of Acquisition of shares or voting Rights in UnlistedCompanies.                                                                                                                                                                                                                                                                                                                                                                                                               |
| Whether Annexure I (Part D) of the SEBI Circular dated December 31, 2024 related to Disclosure of Imposition of Fine or Penalty is Applicable to the entity?                                | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Whether Annexure I (Part E) of the SEBI Circular dated December 31, 2024 related to Disclosure of Updates to Ongoing Tax Litigations or Disputes is Applicable to the entity?               | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Is SCORE ID Available ?                                                                                                                                                                     | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| SCORE Registration ID                                                                                                                                                                       | come00455                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Reason For No SCORE ID                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Type of Submission                                                                                                                                                                          | Original                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Remarks (website dissemination)                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

## Annexure I

## Annexure I to be submitted by listed entity on quarterly basis

## I. Composition of Board of Directors

| Disclosure of notes on composition of board of directors explanatory |              |                      |     |                         |                         |                                                                            |                                       |                                |                              |                             |                |                                                                               |                                    |                             |                        |                   |                               |                                                                                                                 |                                                                                                                                |                                                                                                                                       |                                                                                                                                                                |                      |                   |
|----------------------------------------------------------------------|--------------|----------------------|-----|-------------------------|-------------------------|----------------------------------------------------------------------------|---------------------------------------|--------------------------------|------------------------------|-----------------------------|----------------|-------------------------------------------------------------------------------|------------------------------------|-----------------------------|------------------------|-------------------|-------------------------------|-----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------|
| Whether the listed entity has a Regular Chairperson                  |              |                      |     |                         |                         |                                                                            |                                       |                                |                              |                             |                |                                                                               |                                    |                             |                        |                   |                               |                                                                                                                 |                                                                                                                                |                                                                                                                                       |                                                                                                                                                                |                      |                   |
| Whether Chairperson is related to MD or CEO                          |              |                      |     |                         |                         | Disqualification of Directors under section 164 of the Companies Act, 2013 |                                       |                                |                              |                             |                |                                                                               |                                    |                             |                        |                   |                               |                                                                                                                 |                                                                                                                                |                                                                                                                                       |                                                                                                                                                                |                      |                   |
| Sr no.                                                               | Title(Mr/Ms) | Name of the Director | DIN | Category 1 of directors | Category 2 of directors | Category 3 of directors                                                    | Whether the director is disqualified? | Start Date of disqualification | End Date of disqualification | Details of disqualification | Current status | Whether special resolution passed? [Refer Reg. 17(1A) of Listing Regulations] | Date of passing special resolution | Initial Date of appointment | Date of Re-appointment | Date of cessation | Tenure of director(in months) | No of Directorship in listed entities including this listed entity(Refer Regulation 17A of Listing Regulations) | No of Independent Directorship in listed entities including this listed entity(Refer Regulation 17A(1) of Listing Regulations) | Number of memberships in Audit/ Stakeholder Committee(s) including this listed entity (Refer Regulation 26(1) of Listing Regulations) | No of post of Chairperson in Audit/ Stakeholder Committee held in listed entities including this listed entity (Refer Regulation 26(1) of Listing Regulations) | Reason for Cessation | Note on provision |
| No records available                                                 |              |                      |     |                         |                         |                                                                            |                                       |                                |                              |                             |                |                                                                               |                                    |                             |                        |                   |                               |                                                                                                                 |                                                                                                                                |                                                                                                                                       |                                                                                                                                                                |                      |                   |

**Annexure I**

**II. Composition of Committees**

Disclosure of notes on composition of committees explanatory

**Audit Committee Details**

| Whether the Audit Committee has a Regular Chairperson |            |                           |                         |                         |                     |                   |         |
|-------------------------------------------------------|------------|---------------------------|-------------------------|-------------------------|---------------------|-------------------|---------|
| Sr                                                    | DIN Number | Name of Committee members | Category 1 of directors | Category 2 of directors | Date of Appointment | Date of Cessation | Remarks |
| No records available                                  |            |                           |                         |                         |                     |                   |         |

**Nomination and remuneration committee**

| Whether the Nomination and remuneration committee has a Regular Chairperson |            |                           |                         |                         |                     |                   |         |
|-----------------------------------------------------------------------------|------------|---------------------------|-------------------------|-------------------------|---------------------|-------------------|---------|
| Sr                                                                          | DIN Number | Name of Committee members | Category 1 of directors | Category 2 of directors | Date of Appointment | Date of Cessation | Remarks |
| No records available                                                        |            |                           |                         |                         |                     |                   |         |

**Stakeholders Relationship Committee**

| Whether the Stakeholders Relationship Committee has a Regular Chairperson |            |                           |                         |                         |                     |                   |         |
|---------------------------------------------------------------------------|------------|---------------------------|-------------------------|-------------------------|---------------------|-------------------|---------|
| Sr                                                                        | DIN Number | Name of Committee members | Category 1 of directors | Category 2 of directors | Date of Appointment | Date of Cessation | Remarks |
| No records available                                                      |            |                           |                         |                         |                     |                   |         |

**Risk Management Committee**

| Whether the Risk Management Committee has a Regular Chairperson |            |                           |                         |                         |                     |                   |         |
|-----------------------------------------------------------------|------------|---------------------------|-------------------------|-------------------------|---------------------|-------------------|---------|
| Sr                                                              | DIN Number | Name of Committee members | Category 1 of directors | Category 2 of directors | Date of Appointment | Date of Cessation | Remarks |
| No records available                                            |            |                           |                         |                         |                     |                   |         |

**Corporate Social Responsibility Committee**

| Whether the Corporate Social Responsibility Committee has a Regular Chairperson |            |                           |                         |                         |                     |                   |         |
|---------------------------------------------------------------------------------|------------|---------------------------|-------------------------|-------------------------|---------------------|-------------------|---------|
| Sr                                                                              | DIN Number | Name of Committee members | Category 1 of directors | Category 2 of directors | Date of Appointment | Date of Cessation | Remarks |
| No records available                                                            |            |                           |                         |                         |                     |                   |         |

**Other Committee**

| Whether the Corporate Social Responsibility Committee has a Regular Chairperson |            |                           |                         |                         |                         |         |
|---------------------------------------------------------------------------------|------------|---------------------------|-------------------------|-------------------------|-------------------------|---------|
| Sr                                                                              | DIN Number | Name of Committee members | Name of other committee | Category 1 of directors | Category 2 of directors | Remarks |
| No records available                                                            |            |                           |                         |                         |                         |         |

**Annexure I****III. Meeting of Board of Directors**

Disclosure of notes on meeting of board of directors explanatory

| Sr | Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order) | Maximum gap between any two consecutive (in number of days) | Notes for not providing Date | Whether requirement of Quorum met (Yes/No) | Total Number of Directors as on date of the meeting | Number of Directors present*(All directors including Independent Director) | No. of Independent Directors attending the meeting* |
|----|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------|------------------------------|--------------------------------------------|-----------------------------------------------------|----------------------------------------------------------------------------|-----------------------------------------------------|
|----|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------|------------------------------|--------------------------------------------|-----------------------------------------------------|----------------------------------------------------------------------------|-----------------------------------------------------|

No records available

**Annexure I****IV. Meeting of Committees**

Disclosure of notes on meeting of committees explanatory

| Sr                   | Name of Committee | Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order) | Maximum gap between any two consecutive (in number of days) | Name of other committee | Reason for not providing date | Whether requirement of Quorum met (Yes/No) | Total Number of Directors in the Committee as on date of the meeting | Number of Directors Present (All Directors including Independent Director) | No. of Independent Directors attending the meeting* | No. of members attending the meeting (other than Board of Directors) |
|----------------------|-------------------|-------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-------------------------|-------------------------------|--------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------------------------|-----------------------------------------------------|----------------------------------------------------------------------|
| No records available |                   |                                                                                                 |                                                             |                         |                               |                                            |                                                                      |                                                                            |                                                     |                                                                      |

**Details of Cyber security incidence**

|                                                                                                                                                                          |                   |                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|----------------------------|
| Whether as per Regulation 27(2)(ba) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter |                   |                            |
| Other details of cyber security incidence or breaches or loss of data event                                                                                              |                   |                            |
| Number of cyber security incidence or breaches or loss of data event occurred during the quarter                                                                         |                   |                            |
| Sr.                                                                                                                                                                      | Date of the event | Brief details of the event |
| No records available                                                                                                                                                     |                   |                            |

**Investor Grievance Details**

|                                                                                 |   |
|---------------------------------------------------------------------------------|---|
| No. of investor complaints pending at the beginning of Quarter                  | 0 |
| No. of investor complaints received during the Quarter                          | 0 |
| No. of investor complaints disposed off during the Quarter                      | 0 |
| No. of investor complaints those remaining unresolved at the end of the Quarter | 0 |

**Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies- The details of acquisition of shares or voting rights in unlisted companies during the quarter in terms of sub-para 1 of para A of Part A of Schedule III are given below:**

| Any Other Information for Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies |                                                                                  |                     |                                                                                     |                                                       |                                                                            |
|------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|---------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------|
| Sr.No.                                                                                               | Name of the unlisted company in which shares or voting rights have been acquired | Date of acquisition | Aggregate holding (% shares or voting rights) as at the end of the previous quarter | % shares or voting rights acquired during the quarter | Aggregate holding (% shares or voting rights) as at the end of the quarter |
| No records available                                                                                 |                                                                                  |                     |                                                                                     |                                                       |                                                                            |

**Disclosure of Imposition of Fine or Penalty** The details of imposition of fine or penalty during the quarter in terms of sub-para 20 of para A of Part A of Schedule III are given below:

| Any Other Information for Disclosure of Imposition of Fine or Penalty |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sr.No.                                                                | Name of the authority | Nature and details of the action(s) taken or order(s) passed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Date of receipt of direction or order, including any ad interim or interim orders, or any other communication from the authority | Details of the violation(s)/ contravention(s) committed or alleged to be committed                                                                                                                                                                                                                                               | Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible                                                                                                                                                                                                                                                                                                                                |
| 1                                                                     | BSE Limited           | The Company has received a notice from the Stock Exchange alleging non-compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the period ended March 31, 2026, on account of non-inclusion of the half-yearly figures in the financial results submitted in the quarterly format. Upon receipt of the notice, the Company immediately submitted the revised financial results incorporating the requisite half-yearly figures. The Company further submitted its response to the Stock Exchange clarifying that, although submission of half-yearly financial results would have ensured compliance with the applicable provisions, the Company has been following a more frequent reporting practice by voluntarily submitting its financial results on a quarterly basis. | 30-06-2026                                                                                                                       | The alleged non-compliance pertains to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the period ended March 31, 2026, on account of the Company submitting the financial results in the quarterly format without including the half-yearly figures as prescribed in BSE FAQ. | The Company has filed a waiver application with the Stock Exchange in respect of the aforesaid matter. In the event the waiver application is not accepted, the Company may be liable to pay a penalty of ₹75,000 Plus GST. The matter is procedural in nature and is not expected to have any material impact on the financial position, operations, or other activities of the Company, except to the extent of the aforesaid monetary penalty, if payable. |

**Disclosure of Updates to Ongoing Tax Litigations or Disputes The updates on tax litigations or disputes in terms of sub-para 8 of para B of Part A of Schedule III read with corresponding provisions of Annexure 18 of the Master Circular are given below:**

| Any Other Information for Disclosure of Updates to Ongoing Tax Litigations or Disputes |                            |                                                |                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                       |
|----------------------------------------------------------------------------------------|----------------------------|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sr.No.                                                                                 | Name of the opposing party | Date of initiation of the litigation / dispute | Status of the litigation / dispute as per last disclosure                                                                                                                                                                                                                                                                                                                                                                  | Current status of the litigation / dispute                                                                                                                                                                                                                                                                                            |
| 1                                                                                      | Income Tax                 | 22-01-2025                                     | Demand as per intimation u/s 143(1) FY 2023-2024/ay 2024-2025-Reason: Wrong disallowance of PF & ESI Employee Contribution.                                                                                                                                                                                                                                                                                                | Rectification request filed with local jurisdictional AO dated 16-04-2026                                                                                                                                                                                                                                                             |
| 2                                                                                      | GST                        | 30-12-2025                                     | Tax determined of Rs. 24,66,000/- vide Order u/s 74 dated 30-12-2025                                                                                                                                                                                                                                                                                                                                                       | Appeal already filed on 09-03-2026 agst Order dated 30-12-2025. Date of hearing yet to be allotted by GST Department.                                                                                                                                                                                                                 |
| 3                                                                                      | GST                        | 17-03-2026                                     | Tax determined of Rs. 41,046/- vide Order u/s 73 dated 17-03-2026.                                                                                                                                                                                                                                                                                                                                                         | Demand is not legitimate and Company already filed appeal against this order on vide APL 01 having reference no AD270626011510G dated 08-06-2026.                                                                                                                                                                                     |
| 4                                                                                      | Income Tax                 | 22-01-2026                                     | Proposed adjustments u/s 143(1)(a) of Income Tax Act, 1961                                                                                                                                                                                                                                                                                                                                                                 | The variations are not acceptable and company is under process of filling Grievance for the same.                                                                                                                                                                                                                                     |
| 5                                                                                      | Income Tax                 | 31-03-2026                                     | Outstanding TDS default demand amounting to INR 4,29,850/- is reflected on the TRACES website for the period from 2016 till date on account of TDS short payment, along with interest, fee, and penalty defaults. The Company is in the process of filing rectification returns for the respective periods to resolve the said demand.                                                                                     | Company is in process of filling rectifications including revision of TDS statements for the respective years.                                                                                                                                                                                                                        |
| 6                                                                                      | GST                        | 22-06-2026                                     | The Company has received a scrutiny notice in Form GST ASMT-10 under Section 61 of the CGST Act, 2017 for FY 2022-23. The notice seeks clarification regarding (i) alleged excess ITC of ₹ 7,72,988.37, (ii) ITC of ₹ 84,837 availed from M/s Chorus Technologies Private Limited, and (iii) negative ITC reconciliation of ₹ 8,82,971.12 reported in Table 8D of GSTR-9. The aggregate amount involved is ₹ 17,40,796.49. | The Company has already completed the annual GST audit conducted by the Department for the relevant period. The queries raised under this notice were addressed and resolved during the course of the annual GST audit. However, the Company is currently in the process of preparing and submitting its reply to the ASMT-10 notice. |