



GSTIN: 09AAECE2712N1ZI
CIN: L74999UP2016PLC228280

Exato Technologies Limited

(Formerly Known as Exato Technologies Private Limited)

June 16, 2026

To,

Department of Corporate Services
BSE Limited
Floor 25, P. J. Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir/Madam,

Sub: Clarification regarding submission of Financial Results for the period ended March 31, 2026 under Regulation 33 of SEBI (LODR) Regulations, 2015.

Ref: Exato Technologies Limited (Scrip Code: 544626)

In addition to the Financial Results submitted on May 29, 2026 for the period ended March 31, 2026, the Company has also included the tables containing the half year ended figures for March 31, 2026 & September 30, 2025 figures in the said results, in accordance with the BSE SME FAQ/guidance.

Kindly take the same in your records

**Yours Faithfully,
For EXATO TECHNOLOGIES LIMITED**

**Geeta Jain
Company Secretary & Compliance Officer
Membership No. A13938**

Place: Noida

Enclosure: As above



GSTIN: 09AAECE2712N1Z1
CIN: L74999UP2016PLC228280

Exato Technologies Limited

(Formerly Known as Exato Technologies Private Limited)

To,

Date: May 29, 2026

Department of Corporate Services
BSE Limited
Floor 25, P. J. Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir/Madam,

Sub: Outcome of Board Meeting dated May 29, 2026.

REF.: EXATO TECHNOLOGIES LIMITED (SCRIP CODE: 544626)

With reference to the afore-mentioned subject and pursuant to Regulation 30 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors in its meeting held today, i.e., on Friday, May 29, 2026 which commenced at 08:00 PM and concluded at 09:30 PM inter-alia has:

1. Considered and approved the **Audited Standalone & Consolidated Financial Results** of the Company for the quarter and financial year ended as on March 31, 2026 duly reviewed and recommended by the Audit Committee.
2. **Not recommended any dividend** for the year in view of the Company's ongoing and planned expansion initiatives. The profits have been retained and reinvested to support future growth opportunities and strengthen the Company's long-term value creation strategy.
3. Appointed M/s Nirbhay Kumar & Associates, Company Secretaries, New Delhi as **Secretarial Auditor** of the Company for the Financial Year 2026-27.
(Refer Annexure-A for the details as per SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 last updated on January 30, 2026)
4. Appointed M/s Cohort Ventures LLP as an **Internal Auditor** of the Company for the Financial Year 2026-27.
(Refer Annexure-B for the details as per SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 last updated on January 30, 2026)
5. Appointed **Mr. Sadanand Muralidharan as Chief AI Officer designated as Senior Management Personnel** of the Company with effect from June 1, 2026.
(Refer Annexure-C mentioned below for the details as per SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 last updated on January 30, 2026)
6. Elevated **Mr. Gopinath P Bailur** from Chief Technology Officer (CTO) designated as Senior Management Personnel, to the position of Chief Operating Officer (COO) designated as Senior Management Personnel of the Company with effect from June 1, 2026, considering his experience, performance, leadership capabilities and significant contribution towards the growth and operations of the Company.
(Refer Annexure-D mentioned below for the details as per SEBI Master Circular

HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 last updated on January 30, 2026)

7. Approved shifting of registered office of the Company to **Pinnacle Tower, Plot No. 8, Second Floor, Sector 142, Noida, Gautam Buddha Nagar, Uttar Pradesh – 201305** i.e. within the local limits of the city/town where the present registered office is situated with effect from June 1, 2026.

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby enclose the following:

1. Standalone Audited Financial Results for the quarter and financial year ended as on March 31, 2026 along with Auditor's Report;
2. Consolidated Audited Financial Results for the quarter and financial year ended as on March 31, 2026 along with Auditor's Report;
3. Declaration of Unmodified Opinion on the Audited Standalone and Consolidated Financial Results of the Company;
4. Statement of fund utilisation certificate with regards to the IPO & Pre-IPO Proceeds of the Company;

Further kindly note that, Pursuant to BSE Circular No. LIST/COMP/0112019-20 dated April 02, 2019 and in compliance of the provisions of SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, the trading window has been closed w.e.f. 01st April 2026 and will remain closed till the expiry of 48 hours after the declaration of financial results.

Thanking You,

**Yours Faithfully,
For EXATO TECHNOLOGIES LIMITED**

**Geeta Jain
Company Secretary & Compliance Officer
Membership No. A13938**

Place: Noida

Encl:

- **Audited Standalone & Consolidated Financial Results, Audit Report, Utilization Certificate and Declaration;**
- **Declaration of Unmodified Opinion**
- **fund utilisation certificate with regards to IPO & Pre-IPO Proceeds**
- **Annexures A to D as per SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026**

Annexure-A
Disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sr. No.	Details of events that needs to be provided	M/s. NIRBHAY KUMAR & ASSOCIATES
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	M/s Nirbhay Kumar & Associates, Practicing Company Secretaries, New Delhi has been appointed as Secretarial Auditor of the Company for the Financial Year 2026-27
2.	Date of appointment/cessation (as applicable) & term of appointment;	Date of appointment: 29 th May, 2026 Term: for the Financial Year 2026-27
3.	Brief profile (in case of appointment);	Nirbhay Kumar & Associates, Company Secretaries are engaged in a wide range of quality legal and advisory services in the areas of corporate, commercial, and tax laws. The firm specializes in corporate and commercial transactions, capital markets, mergers & acquisitions, private equity, investment structuring and restructuring, joint ventures, and regulatory advisory services. Its expertise also extends to initial public offerings (IPOs), portfolio investments, takeover regulations, issuance and listing of debt instruments, corporate governance, legal due diligence, competition and anti-trust laws, drafting and vetting of commercial agreements, and regulatory compliances. The firm also has significant experience in arbitration, corporate litigation, and dispute resolution, delivering comprehensive legal solutions to clients across diverse sectors in India.
4.	Disclosure of relationships between directors (in case of appointment of a director).	No relation with the Directors of the company.

Annexure-B
Disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sr. No.	Details of events that needs to be provided	M/s. Cohort Ventures LLP
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	M/s Cohort Ventures LLP has been appointed as an Internal Auditor of the Company for the Financial Year 2026-27.
2.	Date of appointment/cessation (as applicable) & term of appointment;	Date of appointment: 29 th May, 2026 Term: for the Financial Year 2026-27
3.	Brief profile (in case of appointment);	<p>Cohort Ventures LLP is a specialized strategic advisory firm headquartered in Gurgaon, India, focused on identifying, curating, and optimizing high-potential businesses for scalable growth and geographic expansion. The firm acts as a growth catalyst for startups, emerging enterprises, and mid-sized companies by combining deep industry expertise with a data-driven approach to support long-term business transformation and value creation.</p> <p>The firm's Internal Audit practice provides independent and objective assurance services aimed at enhancing operational efficiency, strengthening governance frameworks, and improving risk management and internal control processes. Its service offerings include risk-based internal audit planning, process and control reviews, Internal Financial Controls (IFC) assessments under the Companies Act, 2013, compliance audits relating to GST, Income Tax, FEMA, and SEBI regulations, operational efficiency reviews, fraud risk assessments and forensic support, IT controls and cybersecurity audits, as well as follow-up and closure audits.</p>
4.	Disclosure of relationships between directors (in case of appointment of a director).	No relation with the Directors of the company.

Annexure-C
Disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sr. No.	Details of events that needs to be provided	Mr. Sadanand Muralidharan
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Appointment of Mr. Sadanand Muralidharan as Chief AI Officer designated as Senior Management Personnel of the Company
2.	Date of appointment/cessation (as applicable) & term of appointment;	Date of appointment: June 1, 2026 Term: NA
3.	Brief profile (in case of appointment);	<p>Mr. Muralidharan brings over 25 years of extensive experience in building and operating large-scale technology infrastructure, enterprise applications, and AI-enabled platforms for global organizations. His expertise spans artificial intelligence, cloud computing, autonomous service management, cybersecurity, digital transformation, process harmonization, and technology optimization across multiple industry verticals.</p> <p>Prior to joining the Company, Mr. Muralidharan held several leadership positions at Tata Consultancy Services (“TCS”), including his most recent role as CTO & Global Head Engineering & Offerings – Cloud Unit (2025 onwards), where he led consulting, design, and implementation of AI-driven solutions across hybrid cloud, digital workspaces, cognitive networks, and AI-powered contact centres. Between 2018 and 2025, he served as CTO – Enterprise Cognitive Business Operations at TCS, overseeing innovation, intellectual property creation, technology platforms, and thought leadership for one of TCS’s largest horizontal service lines comprising IT infrastructure and business process services with a combined workforce of approximately 200,000 associates globally.</p> <p>Over the course of his career at TCS, he also served as CTO for IT Infrastructure Services, Infrastructure Delivery Head for Large Deals, and Global Practice Head for Microsoft & End User Computing Services. Prior to TCS, he held leadership and project management roles with global IT services and enterprise systems organizations, working on Oracle Applications, Siebel CRM, SAP implementation, enterprise systems management, and power systems engineering.</p> <p>Mr. Muralidharan has demonstrated strong thought leadership in designing complex global IT program structures, enterprise technology roadmaps, risk</p>

		<p>management strategies, and AI-led operational transformation frameworks for global CXOs and CTOs. His experience includes developing integrated data and operational strategies for finance, revenue management, customer experience, human resources, supply chain, and industry-specific business processes.</p> <p>He holds a Bachelor's degree in Electrical Engineering, a Master's Degree in Yoga Therapy, and is a TOGAF-certified Enterprise Architect. He is also an active contributor to the TCS Corporate Technology Board and has served on advisory boards of leading global technology companies, including Nvidia and Genesys. In recognition of his contributions to the industry, he received the "Masters of CX" recognition from NICE in 2024 and was a speaker at the Intel AI Summit 2023.</p>
4.	Disclosure of relationships between directors (in case of appointment of a director).	No relation with the Directors of the company.

Annexure-D

Disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sr. No.	Details of events that needs to be provided	Mr. Gopinath P Bailur
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Change in Designation: Mr. Gopinath P Bailur currently Chief Technology Officer (CTO) has been elevated to the position of Chief Operating Officer (COO) designated as Senior Management Personnel of the Company
2.	Date of appointment/cessation (as applicable) & term of appointment;	Date of appointment: June 1, 2026 Term: NA
3.	Brief profile (in case of appointment);	<p>Mr. Gopinath P. Bailur holds a Bachelor of Engineering degree in Electronics and Communication from Karnataka University, obtained in 1995. He possesses over 25 years of rich experience in the field of engineering and technical solutions, with extensive expertise in technology-driven business operations and enterprise solutions.</p> <p>Over the course of his professional career, Mr. Bailur has held key leadership and technical positions with reputed organizations. He was associated with Nashsoft Systems Private Limited as a Software Engineer from 1995 to 1998, where he gained foundational experience in software development and technology implementation. Thereafter, he joined Servion Global Solutions Private Limited and served in various capacities over a long tenure from 2003 to 2022, ultimately holding the position of Vice President – Engineering. During his tenure, he played a significant role in driving engineering excellence, technology innovation, and delivery of advanced technical solutions for global clients. And is associated with our Company since July 18, 2022 and has contributed significantly towards the growth and operations of the Company.</p>
4.	Disclosure of relationships between directors (in case of appointment of a director).	No relation with the Directors of the company.

 **ARORA PREM AND ASSOCIATES**
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY, HALF YEARLY AND ANNUAL AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To
The Board of Directors
Exato Technologies Limited (Formerly known as

Report on the Audit of the Standalone Financial Results

Opinion

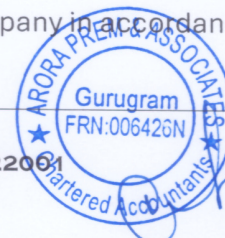
We have audited the accompanying statement of quarterly, half yearly and annual standalone financial results of **Exato Technologies Limited** ("the Company") for the quarter ended 31-03-2026, half year ended 31st March 2026 and for the year ended 31-03-2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit/loss and other comprehensive income/loss and other financial information of the Company for the quarter ended 31-03-2026, half year ended 31-03-2026 and for the year ended 31-03-2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the



ARORA PREM AND ASSOCIATES

CHARTERED ACCOUNTANTS

“Code of Ethics” issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management’s Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income/loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company’s financial reporting process.

Auditor’s Responsibilities for the Audit of the Standalone Financial Results



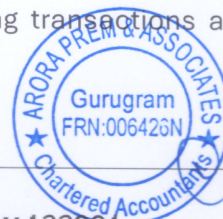
 **ARORA PREM AND ASSOCIATES**
CHARTERED ACCOUNTANTS

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intention, omission, misrepresentation, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



CA ARORA PREM AND ASSOCIATES
CHARTERED ACCOUNTANTS

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

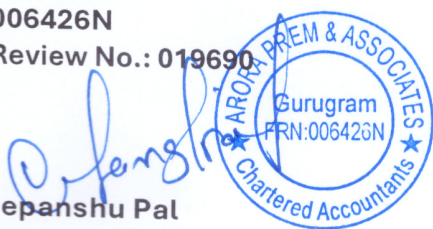
a) The Statement includes the results for the quarter ended 31-03-2026 being the balancing figure between the audited figures in respect of the full financial year ended 31-03-2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year and for the half year ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2026 and the published audited year to date figure up to the half year ended 30th September 2025 of the current financial year.

b) The Statement includes the results for the comparative quarter ended 31-03-2025 being the balancing figure between the audited figures in respect of the full financial year ended 31-03-2025 and the unaudited year-to-date figures up to the end of the third quarter of the previous financial year, which were not subjected to a limited review or audit by us or any other auditor and are approved by the Company's Board of Directors.

For Arora Prem and Associates
Chartered Accountants

FRN:006426N

Peer Review No.: 019690



CA Deepanshu Pal

Partner

M. No. 532704

UDIN: 26532704OJLVKI3960

Place: Noida

Date: 29-05-2026

EXATO TECHNOLOGIES LIMITED*(Formerly known as Exato Technologies Private Limited)*

Registered office : A-33, 2nd floor, Sector-2, Noida, Gautam Buddha Nagar, Uttar Pradesh - 201301, India.

CIN: L74999UP2016PLC228280

**Standalone statement of financial results for the quarter, half year & year ended March 31, 2026***All amounts are in ₹ lacs, unless otherwise stated*

Particulars	Quarter ended			Half year ended		Year ended	
	Mar 31, 2026	Dec 31, 2025	Mar 31, 2025	Mar 31, 2026	Sep 30, 2025	Mar 31, 2026	Mar 31, 2025
	Audited	Un-Audited	Audited	Audited	Audited	Audited	Audited
I Revenue from operations	6,077.34	3,474.35	5,786.72	9,551.69	7,106.41	16,658.10	12,336.65
II Other income	48.00	16.38	29.71	64.38	42.02	106.40	193.05
III Total Income (I + II)	6,125.34	3,490.73	5,816.43	9,616.07	7,148.43	16,764.50	12,529.70
IV Expenditure							
Purchase of Software and Hardware components	4,939.09	2,311.24	3,845.77	7,250.33	4,863.11	12,113.44	8,846.05
Direct expenses	0.50	1.57	2.57	2.07	4.59	6.66	6.69
Changes in inventories of Software and Hardware components	(84.09)	28.26	510.32	(55.83)	67.25	11.42	134.74
Employee benefits expense	298.96	312.56	322.40	611.52	664.79	1,276.31	1,127.59
Finance costs	29.84	59.68	64.32	89.52	98.63	188.15	197.19
Depreciation and amortization expense	20.49	20.08	16.69	40.57	36.91	77.48	59.74
Other Expenses	277.52	152.98	339.68	430.50	389.22	819.72	863.57
Total expenses (IV)	5,482.31	2,886.37	5,101.75	8,368.68	6,124.50	14,493.18	11,235.57
V Profit before prior-period items and tax	643.03	604.36	714.68	1,247.39	1,023.93	2,271.32	1,294.13
VI Prior-period items	-	-	-	-	(1.11)	(1.11)	21.86
VII Profit before tax expense (V+VI)	643.03	604.36	714.68	1,247.39	1,022.82	2,270.21	1,315.99
VIII Tax expense							
(a) Current tax	194.72	178.07	213.30	372.79	287.42	660.21	397.52
(b) Tax expense pertains to earlier year	20.30	-	-	20.30	-	20.30	0.13
(c) Deferred tax	(7.10)	(9.31)	14.09	(16.41)	(2.62)	(19.03)	(26.56)
Total tax expenses	207.92	168.76	227.39	376.68	284.80	661.48	371.09
IX Profit for the period/ year (VII - VIII)	435.11	435.60	487.29	870.71	738.02	1,608.73	944.90
X Paid up equity Share capital (face value of ₹ 10/- each)	1,006.54	1,006.54	1.38	1,006.54	761.54	1,006.54	1.38
XI Reserve excluding Revaluation Reserves						7,877.41	4,287.75
XII Earnings per equity share (Face value of ₹ 10/- each)							
(i) Basic earnings per share	4.32	5.17	6.91	9.43	9.69	19.10	13.43
(ii) Diluted earnings per share	4.32	5.17	6.91	9.43	9.69	19.10	13.43

For and on behalf of the Board of Directors of

Exato Technologies Limited**EXATO TECHNOLOGIES LIMITED EXATO TECHNOLOGIES LIMITED**

Chairman & Managing Director
Apuorv K Sinha
(Chairman & Managing director)
DIN: 07918398

Whole-Time Director
Swati Sinha
(Whole-time Director)
DIN: 09394596
Place : Noida
Date : 29th May 2026

EXATO TECHNOLOGIES LIMITED

(Formerly knowns as Exato Technologies Private Limited)

Registered office : A-33, 2nd floor, Sector-2, Noida, Gautam Buddha Nagar, Uttar Pradesh - 201301, India.

CIN: L74999UP2016PLC228280

**Standalone balance sheet for the year ended Mar 31, 2026**

All amounts are in ₹ lacs, unless otherwise stated

Particulars	As at	
	Mar 31, 2026	Mar 31, 2025
	Audited	Audited
I EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	1,006.54	1.38
Reserves and surplus	7,877.41	4,287.75
	8,883.95	4,289.13
Non-current liabilities		
Long-term borrowings	66.12	813.51
Long-term provisions	210.84	157.92
	276.96	971.43
Current liabilities		
Short term Borrowings	2,038.88	2,356.10
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	40.80	96.79
Total outstanding dues of creditors other than micro enterprises and small enterprises	705.67	1,219.90
Other current liabilities	434.22	444.68
Short-term provisions	1.29	175.45
	3,220.86	4,292.92
TOTAL	12,381.77	9,553.48
II ASSETS		
Non-current assets		
Property, plant & equipment and intangible assets		
Property, plant and equipment	136.10	171.91
Intangible assets	9.11	-
Intangible assets under development	2,840.00	1,566.25
Deferred tax assets (net)	79.41	60.37
Other Non-Current Assets	351.25	133.49
Non Current investment	96.17	46.93
	3,512.04	1,978.95
Current assets		
Inventories	363.23	374.65
Trade receivables	4,268.94	3,370.19
Cash and bank balances		
Cash and cash equivalents	1,826.95	2,447.14
Bank balances other than cash and cash equivalents	2,159.86	867.20
Short-term loans and advances	65.43	288.89
Other current assets	185.32	226.46
	8,869.73	7,574.53
TOTAL	12,381.77	9,553.48

For and on behalf of the Board of Directors of




Appuorv K Sinha
 Chairman & Managing Director

Appuorv K Sinha
 (Chairman & Managing director)
 DIN: 07918398

Swati Sinha
 (Whole-time Director)
 DIN: 09394596

Place : Noida
Date : 29th May 2026

EXATO TECHNOLOGIES LIMITED

(Formerly knowns as Exato Technologies Private Limited)

Registered office : A-33, 2nd floor, Sector-2, Noida, Gautam Buddha Nagar, Uttar Pradesh - 201301, India.

CIN: L74999UP2016PLC228280

**Standalone cash flow statement for the year ended Mar 31, 2026**

All amounts are in ₹ lacs, unless otherwise stated

Particulars	Year ended	
	Mar 31, 2026	Mar 31, 2025
	Audited	Audited
I Cash flows from operating activities		
Profit before tax as per statement of profit and loss	2,270.21	1,315.99
Adjustments:		
Depreciation	77.48	59.74
Asset written off	2.71	-
Unclaimed balances written back	(0.84)	(130.17)
Interest income	(89.65)	(62.84)
Gain on sale of fixed assets	(2.41)	-
Finance cost	188.15	197.19
Operating cash flow before working capital changes	2,445.65	1,379.91
Changes in assets and liabilities		
Increase/(decrease) in long term provisions	52.92	89.48
Increase/(decrease) in trade payables	(569.38)	753.37
Increase/(decrease) in other current liabilities	(10.46)	139.77
Increase/(decrease) in short term provisions	0.93	2.11
(Increase)/decrease in other non-current assets	(217.76)	(51.61)
(Increase)/decrease in trade receivables	(898.75)	(818.07)
(Increase)/decrease in inventories	11.42	134.74
(Increase)/decrease in short term loan and advances	223.46	(210.84)
(Increase)/decrease in other current assets	(5.25)	120.77
Cash generated from operations	(1,412.87)	159.72
Income taxes paid	(849.59)	(184.91)
Net cash used in operating activities (A)	183.19	1,354.72
II Cash flow from investing activities		
Purchase of property, plant and equipment	(1,328.83)	(1,380.27)
Sale of property, plant and equipment	4.00	-
Interest Income received	130.02	61.24
Investment in Equity Shares in Subsidiary Company	(49.24)	(30.00)
Investment in fixed deposits with original maturity of more than 3 months	(1,292.66)	(22.96)
Net cash (used in)/ generated from investing activities (B)	(2,536.71)	(1,371.99)
III Cash flow from financing activities		
Proceeds from issue of share capital	2,986.09	556.73
Borrowings from bank and Financial Institution	(530.61)	1,284.96
Borrowings/Repayments from/to the related party	(534.00)	231.68
Interest paid	(188.15)	(198.58)
Net cash generated from financing activities (C)	1,733.33	1,874.79
Net decrease in cash and cash equivalents (A+B+C)	(620.19)	1,857.52
Cash and cash equivalents at the beginning of the year	2,447.14	589.62
Cash and cash equivalents at the end of the year	1,826.95	2,447.14

For and on behalf of the Board of Directors of

Exato Technologies Limited

EXATO TECHNOLOGIES LIMITED

EXATO TECHNOLOGIES LIMITED

Appuorv K Sinha
 Chairman & Managing Director
(Chairman & Managing director)
DIN: 07918398

Swati Sinha
 Whole-Time Director
(Whole-time Director)
DIN: 09394596Place : Noida
Date : 29th May 2026

EXATO TECHNOLOGIES LIMITED*(Formerly known as Exato Technologies Private Limited)*

Registered office : A-33, 2nd floor, Sector-2, Noida, Gautam Buddha Nagar, Uttar Pradesh - 201301, India.

CIN: L74999UP2016PLC228280

**Note to standalone financial results :**

- 1 The above financial results have been reviewed by the Audit committee and approved by the board of directors in their respective meetings held on 29th May 2026.
- 2 The Results for the year ended March 31, 2026 are audited by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The statutory auditors have expressed an unmodified audit opinion on these financial results.
- 3 The above financials have been prepared in accordance with the recognition and measurement principles provided by the Accounting Standards (AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India, the provisions of the Companies Act, 2013 (the "Act"), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
- 4 The Earnings per share (EPS) have been computed in accordance with the Accounting standards on Earnings per share (AS 20) which required effect of bonus to be given till the earliest period reported. EPS for the Quarter ended March 31, 2026, December 31, 2025 and March 31, 2025 are not annualised.
- 5 The requirement of AS-17 "Segment reporting" is not applicable to the company as it is engaged in a single business segment of IT related services.
- 6 The figures of the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the year ended March 31, 2026 and the un-audited reviewed nine months ended December 31, 2025. The figures of the quarter ended March 31, 2025 are the balancing figures between the audited published figures in respect of the year ended March 31, 2025 and the unaudited nine months ended December 31, 2024. The figures for the half-year ended March 31, 2026, are the aggregate of the quarters ended December 31, 2025, and March 31, 2026. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
- 7 On November 21, 2025, the Government of India notified four new Labour Codes (Wages, Industrial Relations, Social Security, and Occupational Safety), consolidating 29 existing labor laws. Following the Ministry of Labour and Employment's release of draft Central Rules and FAQs, the Company assessed the regulatory changes. This assessment resulted in an estimated one-time increase of ₹20.50 lacs in employee benefit provisions, recognized in the audited standalone financial results for the year ended March 31, 2026. As the Government finalizes and notifies the remaining rules, the Company will evaluate and account for any further impact in line with applicable accounting standards.
- 8 During the year ended March 31, 2026, the Company has completed its Initial Public Offer (IPO) of 26,75,000 equity shares of face value ₹10 each at an issue price of ₹140 per share (including a share premium of ₹130 per share) aggregating to ₹ 3745 lacs. The IPO comprised of fresh issue of 22,75,000 equity shares aggregating to ₹ 3185 lacs and OFS of 4,00,000 equity shares aggregating to ₹ 560 lacs. The Company has also issued 1,75,000 equity shares at an issue price of ₹ 140 per share (including a share premium of ₹130 per share) aggregating to ₹ 245 lacs as a Pre-IPO placement on 12th November 2025. Pursuant to the IPO, the equity shares of the Company were listed on BSE SME platform on December 5, 2025.

The utilization of the total fresh issue proceeds(including Pre-IPO placement) of ₹ 3,430 lacs is summarized below:

Particulars	Total Net Proceeds	Utilized upto March 31, 2026	Unutilized as on March 31, 2026*
Funding the working capital requirements of our company	1,572.70	500.00	1,072.70
Investment in Product Development	680.00	136.00	544.00
Repayment/prepayment of all or certain of our borrowings availed of by our Company	253.33	253.33	-
Issue expenses	455.53	455.53	-
General corporate purpose	468.44	300.00	168.44
Total	3,430.00	1,644.86	1,785.14

* Of the unutilized net proceeds, ₹ 544.00 lacs remains in a dedicated bank account for investment in product development, while the remaining balance amounting to ₹ 1,241.14 lacs has been invested in short term bank fixed deposits.

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9 The figures of the previous periods have been regrouped, wherever necessary, to correspond with the current period.

For and on behalf of the Board of Directors of
Exato Technologies Limited

EXATO TECHNOLOGIES LIMITED EXATO TECHNOLOGIES LIMITED
 
Chairman & Managing Director Whole-Time Director

Place : Noida

Date : 29th May 2026

Appuorv K Sinha
(Chairman & Managing director)
DIN: 07918398

Swati Sinha
(Whole-time Director)
DIN: 09394596



ARORA PREM AND ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR REPORT ON THE QUARTERLY, HALF YEARLY AND ANNUAL CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To
The Board of Directors
Exato Technologies Limited
(Formerly Known as Exato technologies Private Limited)

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly, half yearly and annual consolidated financial results of Exato technologies Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended 31st March 2026, half yearly ended 31st March 2026 and for the year ended 31st March 2026 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements of subsidiaries, the Statement:

i. includes the results of the following entities:

A) Holding Company

1. Exato Technologies Limited

B) Subsidiaries

1. EXATO.AI INC
2. Exato.AI PTE. LTD.
3. Exato Infotech Private Limited
4. Exato Technologies PTY LTD

ii. is presented in accordance with the requirements of the Listing Regulations in this regard; and

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 **ARORA PREM AND ASSOCIATES**
CHARTERED ACCOUNTANTS

iii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net profit/(loss) and other comprehensive income/(loss) and other financial information of the Group for the quarter ended 31st March 2026, half yearly ended 31st March 2026 and for the year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013, as amended (“the Act”). Our responsibilities under those Standards are further described in the “Auditor’s Responsibilities for the Audit of the Consolidated Financial Results” section of our report.

We are independent of the Group in accordance with the “Code of Ethics” issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

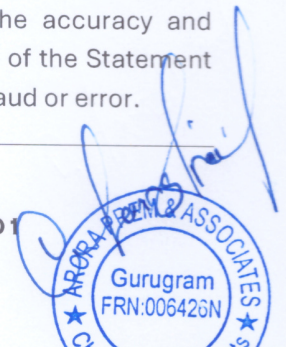
We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in the “Other Matters” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management’s Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company’s Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit/((loss)) and other comprehensive income/(loss) and other financial information of the Group including its associates/joint ventures in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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ARORA PREM AND ASSOCIATES

CHARTERED ACCOUNTANTS

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates/joint ventures are responsible for assessing the ability of their respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates are also responsible for overseeing the financial reporting process of their respective entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

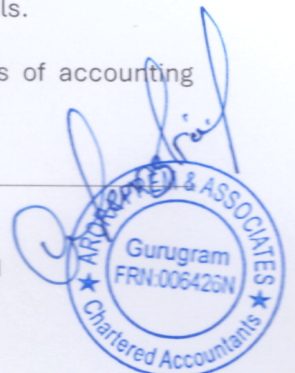
Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intention, omission, misrepresentation, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the respective Board of Directors.

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CA **ARORA PREM AND ASSOCIATES**
CHARTERED ACCOUNTANTS

- Conclude on the appropriateness of the respective Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates/joint ventures to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group and its associates/joint ventures to express an opinion on the Statement.

We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

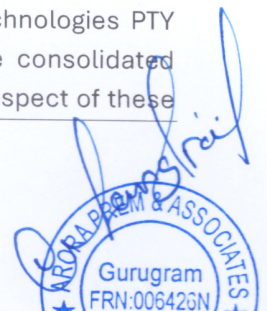
We also performed procedures in accordance with the applicable SEBI circulars issued under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

a) The accompanying Statement includes the audited financial statements and other financial information in respect of:

- We did not audit the financial statements/financial information of 3 subsidiaries, whose financial statements/financial information reflects total assets (before consolidation adjustments) of INR 157.92 lacs as at 31 March, 2026, total revenues (before consolidation adjustments) of INR 185.84 lacs, net profit (before consolidation adjustments) of INR 6.38 lacs and net cash inflows (net) (before consolidation adjustments) amounting to INR 18.87 lacs for the year ended on that date, as considered in the consolidated financial statements. The financial statements/financial information of Exato.AI INC., US & Exato.AI PTE LTD, Singapore been audited by other auditors whose reports have been furnished to us by the Management and the financial statements/financial information of Exato Technologies PTY LTD, Australia is prepared and certified by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these

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 **ARORA PREM AND ASSOCIATES**
CHARTERED ACCOUNTANTS

subsidiaries, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries is based solely on the reports of the other auditors.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

b) The Statement includes the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2026 and the published audited year-to-date figures up to the third quarter of the current financial year and for the half year ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year to date figure up to the half year ended 30th September 2025 of the current financial year.

c) The Statement includes the results for the comparative quarter ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2025 and the unaudited year-to-date figures up to the third quarter of the previous financial year, which were not subjected to a limited review or audit by us or any other auditor and are approved by the Holding Company's Board of Directors.

For Arora Prem and Associates
Chartered Accountants
FRN:006426N




CA Deepanshu Pal
Partner
M. No. 532704
Peer Review No.: 019690
UDIN: 26532704SJRYWE8928

Place: Noida

Date: 29-05-2026

EXATO TECHNOLOGIES LIMITED*(Formerly knowns as Exato Technologies Private Limited)*

Registered office : A-33, 2nd floor, Sector-2, Noida, Gautam Buddha Nagar, Uttar Pradesh - 201301, India.

CIN: L74999UP2016PLC228280

**Consolidated statement of financial results for the quarter, half year & year ended March 31, 2026***All amounts are in ₹ lacs, unless otherwise stated*

Particulars	Quarter ended			Half year ended		Year ended	
	Mar 31, 2026	Dec 31, 2025	Mar 31, 2025	Mar 31, 2026	Sep 30, 2025	Mar 31, 2026	Mar 31, 2025
	Audited	Un-Audited	Audited	Audited	Audited	Audited	Audited
I Revenue from operations	6,108.04	3,585.13	5,872.62	9,693.17	7,106.41	16,799.58	12,422.55
II Other income	46.05	16.38	26.14	62.43	40.67	103.10	193.07
III Total Income (I + II)	6,154.09	3,601.51	5,898.76	9,755.60	7,147.08	16,902.68	12,615.62
IV Expenditure							
Purchase of Software and Hardware components	4,965.34	2,394.12	3,845.78	7,359.46	4,863.10	12,222.56	8,871.05
Direct expenses	0.50	1.71	2.57	2.21	4.59	6.80	6.69
Changes in inventories of Software and Hardware components	(84.09)	28.26	510.32	(55.83)	67.25	11.42	134.74
Employee benefits expense	298.96	312.56	322.40	611.52	664.79	1,276.31	1,127.59
Finance costs	29.84	59.69	64.32	89.53	98.63	188.16	197.19
Depreciation and amortization expense	20.75	20.33	16.90	41.08	37.45	78.53	59.96
Other Expenses	290.75	155.23	349.70	445.98	400.17	846.15	881.33
Total expenses (IV)	5,522.05	2,971.90	5,111.99	8,493.95	6,135.98	14,629.93	11,278.55
V Profit/ (Loss) before prior-period items and tax	632.04	629.61	786.77	1,261.65	1,011.10	2,272.75	1,337.07
VI Prior-period items	-	-	-	-	(1.11)	(1.11)	21.86
VII Profit/ (Loss) before tax expenses (V+VI)	632.04	629.61	786.77	1,261.65	1,009.99	2,271.64	1,358.93
VIII Tax expenses							
(a) Current tax	194.96	179.34	213.30	374.30	287.41	661.71	397.52
(b) Tax expense pertains to earlier year	20.30	-	22.67	20.30	-	20.30	22.80
(c) Deferred tax	(7.15)	(9.36)	(7.81)	(16.51)	(2.74)	(19.25)	(26.84)
Total tax expenses	208.11	169.98	228.16	378.09	284.67	662.76	393.48
IX Profit/ (Loss) for the period/ year (VII - VIII)	423.93	459.63	558.61	883.56	725.32	1,608.88	965.45
X Paid up equity Share capital (face value of ₹ 10/- each)	1,006.54	1,006.54	1.38	1,006.54	761.54	1,006.54	1.38
XI Reserve excluding Revaluation Reserves						7,824.21	4,233.40
XII Earnings per equity share (Face value of ₹ 10/- each)							
(i) Basic earnings per share	4.21	5.45	7.92	9.56	9.52	19.10	13.72
(ii) Diluted earnings per share	4.21	5.45	7.92	9.56	9.52	19.10	13.72

For and on behalf of the Board of Directors of

Exato Technologies Limited**EXATO TECHNOLOGIES LIMITED EXATO TECHNOLOGIES LIMITED**

Appuorv K Sinha
 Chairman & Managing Director

Swati Sinha
 Whole-Time Director

Appuorv K Sinha
 (Chairman & Managing director)
 DIN: 07918398

Swati Sinha
 (Whole-time Director)
 DIN: 09394596
Place : Noida
Date : 29th May 2026

EXATO TECHNOLOGIES LIMITED*(Formerly knowns as Exato Technologies Private Limited)*

Registered office : A-33, 2nd floor, Sector-2, Noida, Gautam Buddha Nagar, Uttar Pradesh - 201301, India.

CIN: L74999UP2016PLC228280

**Consolidated balance sheet for the year ended Mar 31, 2026***All amounts are in ₹ lacs, unless otherwise stated*

Particulars	As at	
	Mar 31, 2026	Mar 31, 2025
	Audited	Audited
I EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	1,006.54	1.38
Reserves and surplus	7,824.21	4,233.40
	8,830.75	4,234.78
Non-current liabilities		
Long-term borrowings	66.12	813.51
Long-term provisions	210.84	157.92
	276.96	971.43
Current liabilities		
Short term Borrowings	2,038.88	2,356.11
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	41.07	96.79
Total outstanding dues of creditors other than micro enterprises and small enterprises	773.20	1,247.42
Other current liabilities	377.45	437.77
Short-term provisions	2.18	180.07
	3,232.78	4,318.16
TOTAL	12,340.49	9,524.37
II ASSETS		
Non-current assets		
Property, plant & equipment and intangible assets		
Property, plant and equipment	136.11	171.91
Intangible assets	18.34	10.28
Intangible assets under development	2,840.00	1,566.25
Deferred tax assets (net)	79.90	60.65
Other Non-Current Assets	351.25	133.50
	3,425.60	1,942.59
Current assets		
Inventories	363.23	374.65
Trade receivables	4,293.42	3,370.19
Cash and bank balances		
Cash and cash equivalents	1,967.20	2,568.50
Bank balances other than cash and cash equivalents	2,161.16	868.40
Short-term loans and advances	67.63	290.78
Other current assets	62.25	109.26
	8,914.89	7,581.78
TOTAL	12,340.49	9,524.37

For and on behalf of the Board of Directors of

Exato Technologies Limited

EXATO TECHNOLOGIES LIMITED **EXATO TECHNOLOGIES LIMITED**

Chairman & Managing Director **Swati Sinha**
Whole-Time Director

Appuorv K Sinha
(Chairman & Managing director)
DIN: 07918398

Swati Sinha
(Whole-time Director)
DIN: 09394596

Place : Noida
Date : 29th May 2026

EXATO TECHNOLOGIES LIMITED

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Registered office : A-33, 2nd floor, Sector-2, Noida, Gautam Buddha Nagar, Uttar Pradesh - 201301, India.

CIN: L74999UP2016PLC228280

**Consolidated cash flow statement for the year ended Mar 31, 2026**

All amounts are in ₹ lacs, unless otherwise stated

Particulars	Year ended	
	Mar 31, 2026	Mar 31, 2025
	Audited	Audited
I Cash flows from operating activities		
Profit/(Loss) before tax as per statement of profit and loss	2,271.64	1,358.93
Adjustments:		
Depreciation	78.53	59.96
Asset written off	2.71	-
Gain on sale of fixed assets	(2.41)	-
Unclaimed balances written back	(0.84)	(130.17)
Interest income	(89.74)	(62.86)
Finance cost	188.16	197.19
Foreign currency translation reserve	1.00	-
Operating cash flow before working capital changes	2,449.05	1,423.05
Changes in assets and liabilities		
Increase/(decrease) in long term provisions	52.92	89.48
Increase/(decrease) in trade payables	(529.10)	775.01
Increase/(decrease) in other current liabilities	(60.32)	149.37
Increase/(decrease) in short term provisions	0.93	2.11
(Increase)/decrease in other non-current assets	(217.75)	(51.62)
(Increase)/decrease in trade receivables	(923.23)	(818.07)
(Increase)/decrease in inventories	11.42	134.74
(Increase)/decrease in short term loan and advances	223.15	(210.88)
(Increase)/decrease in other current assets	0.69	144.87
Cash generated from operations	(1,441.29)	215.01
Income taxes paid	(854.81)	(180.29)
Net cash used in operating activities (A)	152.95	1,457.77
II Cash flow from investing activities		
Purchase of property, plant and equipment	(1,328.84)	(1,390.76)
Sale of property, plant and equipment	4.00	-
Interest Income received	130.04	61.23
Investment in fixed deposits with original maturity of more than 3 months	(1,292.76)	(24.16)
Net cash (used in)/ generated from investing activities (B)	(2,487.56)	(1,353.69)
III Cash flow from financing activities		
Proceeds from issue of share capital	2,986.09	556.73
Borrowings from bank and Financial Institution	(530.62)	1,284.97
Borrowings/Repayments from/to the related party	(534.00)	231.68
Interest paid	(188.16)	(198.58)
Net cash generated from financing activities (C)	1,733.31	1,874.80
Net decrease in cash and cash equivalents (A+B+C)	(601.30)	1,978.88
Cash and cash equivalents at the beginning of the year	2,568.50	589.62
Cash and cash equivalents at the end of the year	1,967.20	2,568.50

For and on behalf of the Board of Directors of

Exato Technologies Limited

EXATO TECHNOLOGIES LIMITED

EXATO TECHNOLOGIES LIMITED

Chairman & Managing Director

Appuorv K Sinha

(Chairman & Managing director)

DIN: 07918398

Whole-Time Director

Swati Sinha

(Whole-time Director)

DIN: 09394596

Place : Noida

Date : 29th May 2026

EXATO TECHNOLOGIES LIMITED

(Formerly known as Exato Technologies Private Limited)

Registered office : A-33, 2nd floor, Sector-2, Noida, Gautam Buddha Nagar, Uttar Pradesh - 201301, India.

CIN: L74999UP2016PLC228280



Notes to consolidated financial results:

- 1 The above financial results have been reviewed by the Audit committee and approved by the board of directors in their respective meetings held on 29th May 2026.
- 2 The Results for the year ended March 31, 2026 are audited by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The statutory auditors have expressed an unmodified audit opinion on these financial results.
- 3 The above financials have been prepared in accordance with the recognition and measurement principles provided by the Accounting Standards (AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India, the provisions of the Companies Act, 2013 (the "Act"), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
- 4 The Earnings per share (EPS) have been computed in accordance with the Accounting standards on Earnings per share (AS 20) which required effect of bonus to be given till the earliest period reported. EPS for the Quarter ended March 31, 2026, December 31, 2025 and March 31, 2025 are not annualised.
- 5 The requirement of AS-17 "Segment reporting" is not applicable to the company as it is engaged in a single business segment of IT related services.
- 6 The figures of the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the year ended March 31, 2026 and the un-audited reviewed nine months ended December 31, 2025. The figures of the quarter ended March 31, 2025 are the balancing figures between the audited published figures in respect of the year ended March 31, 2025 and the unaudited nine months ended December 31, 2024. The figures for the half-year ended March 31, 2026, are the aggregate of the quarters ended December 31, 2025, and March 31, 2026. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
- 7 On November 21, 2025, the Government of India notified four new Labour Codes (Wages, Industrial Relations, Social Security, and Occupational Safety), consolidating 29 existing labor laws. Following the Ministry of Labour and Employment's release of draft Central Rules and FAQs, the Company assessed the regulatory changes. This assessment resulted in an estimated one-time increase of ₹20.50 lacs in employee benefit provisions, recognized in the audited standalone financial results for the year ended March 31, 2026. As the Government finalizes and notifies the remaining rules, the Company will evaluate and account for any further impact in line with applicable accounting standards.
- 8 The consolidated financial results include the following four wholly-owned subsidiaries:
 - a) Exato Infotech Private Limited
 - b) Exato.AI PTE. LTD.
 - c) Exato.AI INC.
 - d) Exato Technologies PTY. LTD.The financial results of the subsidiaries were audited by their statutory auditors, save for Exato Technologies PTY LTD., which was incorporated on March 20, 2026, and had no material transactions during the quarter; management-certified accounts were therefore used for consolidation.
- 9 During the year ended March 31, 2026, the Company has completed its Initial Public Offer (IPO) of 26,75,000 equity shares of face value ₹10 each at an issue price of ₹140 per share (including a share premium of ₹130 per share) aggregating to ₹ 3745 lacs. The IPO comprised of fresh issue of 22,75,000 equity shares aggregating to ₹ 3185 lacs and OFS of 4,00,000 equity shares aggregating to ₹ 560 lacs. The Company has also issued 1,75,000 equity shares at an issue price of ₹ 140 per share (including a share premium of ₹130 per share) aggregating to ₹ 245 lacs as a Pre-IPO placement on 12th November 2025. Pursuant to the IPO, the equity shares of the Company were listed on BSE SME platform on December 5, 2025.

EXATO TECHNOLOGIES LIMITED

(Formerly knowns as Exato Technologies Private Limited)

Registered office : A-33, 2nd floor, Sector-2, Noida, Gautam Buddha Nagar, Uttar Pradesh - 201301, India.

CIN: L74999UP2016PLC228280



The utilization of the total fresh issue proceeds (including Pre-IPO placement) of ₹ 3,430 lacs is summarized below:

Particulars	Total Net Proceeds	Utilized upto March 31, 2026	Unutilized as on March 31, 2026*
Funding the working capital requirements of our company	1,572.70	500.00	1,072.70
Investment in Product Development	680.00	136.00	544.00
Repayment/prepayment of all or certain of our borrowings availed of by our Company	253.33	253.33	-
Issue expenses	455.53	455.53	-
General corporate purpose	468.44	300.00	168.44
Total	3,430.00	1,644.86	1,785.14

* Of the unutilized net proceeds, ₹ 544.00 lacs remains in a dedicated bank account for investment in product development, while the remaining balance amounting to ₹ 1,241.14 lacs has been invested in short term bank fixed deposits.

10 The figures of the previous periods have been regrouped, wherever necessary, to correspond with the current period.

For and on behalf of the Board of Directors of
Exato Technologies Limited

EXATO TECHNOLOGIES LIMITED EXATO TECHNOLOGIES LIMITED

Chairman & Managing Director 
Whole-Time Director

Appuorv K Sinha
(Chairman & Managing director)
DIN: 07918398

Swati Sinha
(Whole-time Director)
DIN: 09394596

Place : Noida
Date : 29th May 2026

ARORA PREM AND ASSOCIATES
CHARTERED ACCOUNTANTS

To,
The Board of Directors
Exato Technologies Limited
(Formerly known as Exato Technologies Private Limited)
A-33, Sector -2, Noida,
Gautam Budh Nagar,
Uttar Pradesh – 201301

Subject: Certificate on Utilization of IPO Proceeds up to 31st March, 2026

We have examined the relevant books of accounts, records and documents of **Exato Technologies Limited** (CIN: L74999UP2016PLC228280) ("the Company"), having its registered office at A-33, Sector-2, Noida, Gautam Buddha Nagar, Uttar Pradesh – 201301, in connection with the utilization of proceeds raised through Initial Public Offer (IPO).

Management's Responsibility

The preparation and maintenance of books of account and supporting documents and records relating to utilization of IPO proceeds is the responsibility of the Management of the Company. The Management is also responsible for ensuring that the funds raised through the IPO are utilized for the purposes for which they were raised, as stated in the offer document.

Auditor's Responsibility

Our responsibility is to issue this certificate based on our examination of the relevant books and records. We have conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India (ICAI). This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.

We have performed such procedures as we considered necessary in the circumstances to obtain reasonable assurance about the utilization of IPO proceeds.

Opinion

Pursuant to the requirements of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and applicable provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("the Regulations"), we report as under:

- 1) The Company has raised an amount of Rs. 3430.00 Lakhs inclusive 245.00 Lakhs raised from Pre-IPO placement through its Initial Public Offer (IPO) as per the Basis of Allotment and final listing documents.
- 2) The proceeds of Rs. 3430.00 lakhs were credited to the Company's designated Public Issue Account maintained with a scheduled bank, as per the details made available to us.
- 3) The details of the utilisation of IPO proceeds up to March 31st, 2026 are summarised below:

Deepanshu


HEAD OFFICE: G-67, LGF, SOUTH CITY-1, GURUGRAM-122001
EMAIL: DEEPANSHU@ARORAPREM.COM
MOBILE. NO.: +91-9873820385

CA ARORA PREM AND ASSOCIATES

CHARTERED ACCOUNTANTS

S.No.	Object of the issue as per offer documents	Amount Disclosed in the Offer Document (Amount in lakhs)	Actual Utilized Amount up to December 31 st 2025	Additional utilized after Dec, 31st 2025 to 31st March 2026	Unutilized Amount as on 31-03-2026
1	Funding working capital requirements of the company	1572.70	0	500.00	1072.70
2	Investment in Product Development	680.00	0	136.00	544.00
3	Repayment/prepayment of certain of our borrowings availed of by the Company	253.33	253.33	0.00	0.00
4	Issue Expenses	455.53	455.53	0.00	0.00
5	General corporate purposes	468.44	12.21	287.79	168.44
	Total	3430.00	721.07	923.79	1785.14

- 4) Based on verification of relevant bank statements and supporting records produced before us, we report that as on March 31st, 2026, the Company has partially utilised ₹1644.86 Lakhs (721.07 lakhs+923.79 lakhs) towards the stated objects of the issue as disclosed in the Offer Document.
- 5) The unutilized net proceeds, INR 544.00 remains in a dedicated bank account for investment in product development, while the remaining balance of Rs. 1241.14 has been invested in bank fixed deposits.
- 6) The Company has confirmed that no part of the IPO proceeds has been invested, advanced, or otherwise deployed for any purpose other than those stated in the Objects of the Issue as disclosed in the Offer Document.

Restriction on Use

This certificate is issued solely for submission to the BSE Limited (SME Platform) and to such other regulatory authorities as may be required under the provisions of the SEBI(LODR) Regulations, 2015 and may not be used, referred to, or distributed for any other purpose without our prior written consent.

For Arora Prem & Associates
Chartered Accountants
FRN: 006426N



(CA Deepanshu Pal)

Partner

M. No.: 532704

Peer Review No.: 019690

Date: 29-05-2026

Place: Noida

UDIN: 26532704BJBVJM8097



GSTIN : 09AAECE2712N1ZI
CIN : L74999UP2016PLC228280

Exato Technologies Limited

(Formerly Known as Exato Technologies Private Limited)

Date: May 29, 2026

To,
Department of Corporate Services
Bombay Stock Exchange Limited
Floor 25, P. J. Towers,
Dalal Street,
Mumbai - 400 001

Dear Sir/Madam,

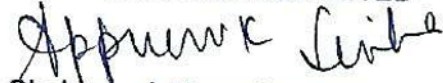
DECLARATION

I, Appuorv K Sinha, Managing Director of M/s Exato Technologies Limited having its registered office at A-33, 02nd Floor, Sector-2, Noida, Gautam Buddha Nagar, Noida, Uttar Pradesh, India, 201301, hereby declare that, the Statutory Auditors of the Company, M/s. Arora Prem And Associates, Chartered Accountants, have issued an Audit Report with unmodified opinion on Audited Standalone & Consolidated Financial Results for the Quarter, Half year and Year ended on 31st March, 2026.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. IR/CFD/CMD/56/2016 dated 27th May, 2016.

For, EXATO TECHNOLOGIES LIMITED

EXATO TECHNOLOGIES LIMITED


Chairman & Managing Director

Appuorv K Sinha
Managing Director
DIN: 07918398

Place: Noida