Exato Technologies Limited

(Formerly Known as Exato Technologies Private Limited)

August 13, 2026

To,

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

Dear Sir/Madam,

Sub: Outcome of Board Meeting dated August 13, 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 Thursday, August 13, 2026 at the registered office of the company which commenced at 06:38 P.M. and concluded at 08:43 P.M. inter-alia has:

1. Considered and approved the Unaudited Standalone & Consolidated Financial Results of the Company for the quarter ended on June 30, 2026 duly reviewed and recommended by the Audit Committee.

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

- Standalone Unaudited Financial Results along with Limited Review Report for the quarter ended on June 30, 2026;
- Consolidated Unaudited Financial Results along with Limited Review Report for the quarter ended on June 30, 2026;
- Statement of fund utilisation certificate with regards to the IPO & Pre-IPO Proceeds of the Company.

2. Considered and approved the proposal for reduction of the share capital of Exato Technologies Pty. Ltd., the Company's wholly-owned subsidiary incorporated in Australia, subject to obtaining all applicable statutory, regulatory and other requisite approvals, with a view to ensure efficient allocation and optimum utilisation of the Group's financial resources

(Further, the detailed disclosure as required as per SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 last updated on January 30, 2026 is enclosed as ***Annexure-A)***

3. Considered and approved the Board's Report along with all annexure including Management Discussion and Analysis Report for the Financial Year 2025-2026.

4. The 09th Annual General Meeting of the Company will be held on Monday, September 28, 2026 at 04:00 P.M. through Video Conference (VC) /other Audio-Visual Means (OAVM).

5. Considered and approved Friday, August 28, 2026 as the cut-off date for determining shareholders of the company for dispatch of Notice for the 9th Annual General Meeting of the members of the Company.

6. Considered and approved Monday, September 21, 2026 as the cut-off date for determination of shareholders eligible for e-voting and to attend 9th Annual General Meeting. The period of e-voting shall commence on Friday, September 25, 2026 at 09:00 A.M. and ends on Sunday, September 27, 2026 at 05:00 P.M.

7. The Board has appointed **National Securities Depository Limited** ("NSDL") for facilitating the 9th Annual General Meeting through VC/OAVM and for voting through electronic means, as the authorized e-voting agency. The facility of casting votes by a member using remote e-voting will be provided by NSDL.

8. Appointed CS Nirbhay Kumar of M/s. Nirbhay Kumar & Associates, Company Secretaries as the scrutinizer of the company for remote e-voting at the 9th AGM of company

9. Approved the Notice of the 9th Annual General Meeting 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 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

Digitally signed by GEETA JAIN
Date: 2026.08.13 23:07:04 +05'30'

Geeta Jain
Company Secretary & Compliance Officer
Membership No. A13938

Place: Noida
Encl:

- **Audited Standalone & Consolidated Financial Results, Limited Review Report**
- **Utilization Certificate of IPO Proceeds**

Annexure A

Disclosure of information pursuant to Regulation 30 of the SEBI Listing Regulations 2015

Details and reasons for restructuring;	The proposed restructuring involves the reduction of the share capital of Exato Technologies Pty. Ltd., the wholly owned subsidiary of the Company incorporated in Australia, from AUD 75,000 to AUD 35,000. The restructuring is proposed pursuant to a detailed assessment of the subsidiary's business plan, operational requirements and projected capital deployment. It has been observed that the existing paid-up share capital is in excess of the subsidiary's immediate operational and funding requirements. Accordingly, the proposed capital reduction is intended to ensure efficient allocation and optimum utilisation of the Group's financial resources, while retaining sufficient capital to support the subsidiary's current and planned business operations.
Quantitative and/ or qualitative effect of restructuring;	**Quantitative Effect:** The share capital of Exato Technologies Pty. Ltd. will be reduced from AUD 75,000 to AUD 35,000, resulting in a reduction of AUD 40,000 in the capital invested in the wholly owned subsidiary, subject to compliance with applicable Australian and Indian Laws and regulatory requirements. **Qualitative Effect:** The proposed restructuring is expected to optimise the Group's capital allocation by reducing excess capital deployed in the subsidiary. The Board expects that the proposed reduction will not have any material adverse impact on the business operations, operational requirements or financial position of the subsidiary or on the consolidated financial position of the Company. The restructuring will also provide the Company with greater flexibility for future capital deployment, if and when required.
Details of benefit, if any, to the promoter/promoter group/group companies from such proposed restructuring;	The proposed restructuring does not provide any specific or differential benefit to the promoters, promoter group or group companies of the Company. The restructuring is being undertaken solely for the purpose of optimising capital allocation and ensuring efficient utilisation of the Group's financial resources. Any benefit arising from the proposed restructuring will accrue to the Company and its stakeholders in accordance with their respective interests and shareholding, and no preferential benefit is proposed to be provided to any promoter, promoter group or group company.
Brief details of change in shareholding pattern (if any) of all entities.	There will be no change in the shareholding pattern or ownership structure of Exato Technologies Pty. Ltd. pursuant to the proposed capital reduction. Exato Technologies Pty. Ltd. will continue to remain a wholly owned subsidiary of the Company after the proposed

	restructuring. Accordingly, there will also be no change in the shareholding pattern of the Company as a result of the proposed reduction in the paid-up share capital of its wholly owned subsidiary.

Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Exato Technologies Limited (Formerly known as " Exato Technologies Private Limited") for the Quarter ended 30th June 2026 pursuant to the regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

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

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Exato Technologies Limited (Formerly known as " Exato Technologies Private Limited") (hereinafter referred to as "the Company")** for the Quarter ended 30th June 2026 ("the Statement") being submitted by the company pursuant to the regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

2. This statement, which is the responsibility of the Company's Management and approved by its Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" (AS 25"), prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the companies act, 2013 and consequently does not enable us to obtain assurance that we would become aware

ARORA PREM & ASSOCIATES
Gurugram
FRN:006426N
Chartered Accountants

of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. 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 comparative financial information for the quarter ended 30 June 2025 were not subject to limited review/audit by the statutory auditors and have been presented solely based on the information compiled by the management. Our conclusion is not modified in respect of the above matter.

For Arora Prem and Associates
Chartered Accountants
FRN:006426N

ARORA PREM & ASSOCIATES
Gurugram
FRN:006426N
Chartered Accountants

CA Deepanshu Pal
Partner
M. No. 532704
Peer Review No.: 019690
Place: Noida
Date: 13-08-2026
UDIN: 26532704ZAESZH2522

EXATO TECHNOLOGIES LIMITED
(Formerly knowns as Exato Technologies Private Limited)
Registered office : Pinnacle Tower, Plot No.8, Second Floor, Sector 142, Nepz Post Office, Noida, Gautam Buddha Nagar, Uttar Pradesh, India, 201305.
CIN: L74999UP2016PLC228280

Exato

Standalone statement of financial results for the quarter ended June 30, 2026
All amounts are in ₹ lacs, unless otherwise stated

	Particulars	Quarter ended			Year ended
		Jun 30, 2026	Mar 31, 2026	Jun 30, 2025	Mar 31, 2026
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from operations	4,212.79	6,077.34	2,909.15	16,658.10
II	Other income	24.65	48.00	22.69	106.40
III	Total Income (I + II)	4,237.44	6,125.34	2,931.84	16,764.50
IV	Expenditure				
	Purchase of Software and Hardware components	2,806.78	4,939.09	2,626.24	12,113.44
	Direct expenses	0.69	0.50	0.48	6.66
	Changes in inventories of Software and Hardware components	34.26	(84.09)	(706.87)	11.42
	Employee benefits expense	335.71	298.96	340.34	1,276.31
	Finance costs	21.81	29.84	47.36	188.15
	Depreciation and amortization expense	14.50	20.49	16.69	77.48
	Other Expenses	275.54	277.52	215.44	819.72
	Total expenses (IV)	3,489.29	5,482.31	2,539.68	14,493.18
V	Profit before prior-period items and tax	748.15	643.03	392.16	2,271.32
VI	Prior-period items	-	-	(1.11)	(1.11)
VII	Profit before tax expense (V+VI)	748.15	643.03	391.05	2,270.21
VIII	Tax expense				
	(a) Current tax	220.29	194.72	110.62	660.21
	(b) Tax expense pertains to earlier year	-	20.30	-	20.30
	(c) Deferred tax	(9.57)	(7.10)	(1.81)	(19.03)
	Total tax expenses	210.72	207.92	108.81	661.48
IX	Profit for the period/ year (VII - VIII)	537.43	435.11	282.24	1,608.73
X	Paid up equity Share capital (face value of ₹ 10/- each)	1,006.54	1,006.54	761.54	1,006.54
XI	Reserve excluding Revaluation Reserves				7,877.41
XII	Earnings per equity share (Face value of ₹ 10/- each)				
	(i) Basic earnings per share	5.34	4.32	3.71	19.10
	(ii) Diluted earnings per share	5.34	4.32	3.71	19.10

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 13th Aug 2026. The statutory auditors have conducted limited review of these financial results.

2 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 ad Disclosure Requirements) Regulations 2015, as amended.

3 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 June 30, 2026, March 31, 2026, and June 30, 2025 are not annualised.

4 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.

5 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 management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.

EXATO TECHNOLOGIES LIMITED
Pinnacle Tower, Plot No. 8, Second Floor, Sector 142, Noida-201305

Appurv K Sinha

6 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.

7 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 Jun 30, 2026	Unutilized as on Jun 30, 2026*^
Funding the working capital requirements of our company	1,572.70	500.00	1,072.70
Investment in Product Development	680.00	256.59	423.41
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	1,765.45	1,664.55

* Out of the unutilized Net Proceeds earmarked for product development (amounting to ₹ 423.41 lacs), ₹ 3.41 lacs is maintained in a dedicated bank account earmarked for ongoing product development activities. The remaining unutilized balance of ₹ 420.00 lacs has been temporarily parked in bank fixed deposits of varying maturities, aligned with the expected cash flow requirements of the product development schedule.

^ Out of the unutilized Net Proceeds earmarked for other purposes (amounting to ₹ 1,241.14 lacs), ₹ 206.67 lakhs is held in short-term bank fixed deposits. The remaining balance of was temporarily held in the dedicated bank account as of June 30, 2026, on account of fixed deposit maturities occurring on June 29, 2026; the said amount was subsequently reinvested in short-term bank fixed deposits on July 2, 2026.

8 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

Appuorv K Sinha

EXATO TECHNOLOGIES LIMITED
Pinnacle Tower, Plot No. 8, Second Floor, Sector 142, Noida-201305

Place : Noida
Date : 13th Aug 2026

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

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the Exato Technologies Limited (Formerly known as "Exato Technologies Private Limited") for the quarter ended 30th June 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of M/s **Exato Technologies Limited (Formerly known as " Exato Technologies Private Limited") (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group")** for the quarter ended 30th June 2026 ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This statement, which is the responsibility of the Parent's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" (AS 25"), prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not

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Gurugram
FRN:006426N
Chartered Accountants

express an audit opinion.

4. The Statement 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

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6. We did not review the interim standalone financial information of three wholly owned foreign subsidiaries whose total revenues of Rs 320.11 Lakhs and total net profit of Rs 28.94 Lakhs for the quarter ended 30th June 2026 respectively, as included in the Consolidated financial results which have not been reviewed by their auditors. The aforesaid interim financial information has been furnished to us by the management of the Parent and our opinion and conclusion on the Statement, to the extent it relates to the amounts and disclosures included in respect of these subsidiaries, are based solely on such management prepared unaudited interim financial information. According to the information and explanations given to us by the management of the parent, the aforesaid interim financial information is not material to the group.

Our conclusion on the statement is not modified in respect of our reliance on the interim financial information certified by the management.

7. 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

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Gurugram
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Chartered Accountants

nine months ended December 31, 2025. The comparative financial information for the quarter ended 30 June 2025 were not subject to limited review/audit by the statutory auditors and have been presented solely based on the information compiled by the management. Our conclusion is not modified in respect of the above matter.

For Arora Prem and Associates
Chartered Accountants
FRN:006426N

ARORA PREM & ASSOCIATES
Gurugram
FRN:006426N
Chartered Accountants

CA Deepanshu Pal
Partner
M. No. 532704
Peer Review No.: 019690
Place: Noida
Date: 13-08-2026
UDIN: 26532704CDLFXC6450

EXATO TECHNOLOGIES LIMITED
(Formerly knowns as Exato Technologies Private Limited)
Registered office : Pinnacle Tower, Plot No.8, Second Floor, Sector 142, Nepz Post Office,
Noida, Gautam Buddha Nagar, Uttar Pradesh, India, 201305.
CIN: L74999UP2016PLC228280

Exato

Consolidated statement of financial results for the quarter ended June 30, 2026
All amounts are in ₹ lacs, unless otherwise stated

	Particulars	Quarter ended			Year ended
		Jun 30, 2026	Mar 31, 2026	Jun 30, 2025	Mar 31, 2026
		Audited	Un-Audited	Audited	Audited
I	Revenue from operations	4,368.34	6,108.04	2,908.95	16,799.58
II	Other income	27.36	46.05	22.69	103.10
III	Total Income (I + II)	4,395.70	6,154.09	2,931.64	16,902.68
IV	Expenditure				
	Purchase of Software and Hardware components	2,919.56	4,965.34	2,626.05	12,222.56
	Direct expenses	0.69	0.50	0.48	6.80
	Changes in inventories of Software and Hardware components	34.26	(84.09)	(706.87)	11.42
	Employee benefits expense	335.71	298.96	340.34	1,276.31
	Finance costs	21.81	29.84	47.36	188.16
	Depreciation and amortization expense	14.76	20.75	16.95	78.53
	Other Expenses	290.60	290.75	222.52	846.15
	Total expenses (IV)	3,617.39	5,522.05	2,546.83	14,629.93
V	Profit/ (Loss) before prior-period items and tax	778.31	632.04	384.81	2,272.75
VI	Prior-period items	-	-	-	(1.11)
VII	Profit/ (Loss) before tax expenses (V+VI)	778.31	632.04	384.81	2,271.64
VIII	Tax expenses				
	(a) Current tax	223.45	194.96	110.62	661.71
	(b) Tax expense pertains to earlier year	-	20.30	-	20.30
	(c) Deferred tax	(9.57)	(7.15)	(1.86)	(19.25)
	Total tax expenses	213.88	208.11	108.76	662.76
IX	Profit/ (Loss) for the period/ year (VII - VIII)	564.43	423.93	276.05	1,608.88
X	Paid up equity Share capital (face value of ₹ 10/- each)	1,006.54	1,006.54	761.54	1,006.54
XI	Reserve excluding Revaluation Reserves				7,824.21
XII	Earnings per equity share (Face value of ₹ 10/- each)				
	(i) Basic earnings per share	5.61	4.21	3.62	19.10
	(ii) Diluted earnings per share	5.61	4.21	3.62	19.10

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 13th Aug 2026. The statutory auditors have conducted limited review of these financial results.

2 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 ad Disclosure Requirements) Regulations 2015, as amended.

3 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 June 30, 2026, March 31, 2026, and June 30, 2025 are not annualised.

4 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.

5 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 management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.

EXATO TECHNOLOGIES LIMITED
Pinnacle Tower, Plot No. 8, Second Floor, Sector 142, Noida-201305

6 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.

7 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.

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 Jun 30, 2026	Unutilized as on Jun 30, 2026*^
Funding the working capital requirements of our company	1,572.70	500.00	1,072.70
Investment in Product Development	680.00	256.59	423.41
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	1,765.45	1,664.55

* Out of the unutilized Net Proceeds earmarked for product development (amounting to ₹ 423.41 lacs), ₹ 3.41 lacs is maintained in a dedicated bank account earmarked for ongoing product development activities. The remaining unutilized balance of ₹ 420.00 lacs has been temporarily parked in bank fixed deposits of varying maturities, aligned with the expected cash flow requirements of the product development schedule.

^ Out of the unutilized Net Proceeds earmarked for other purposes (amounting to ₹ 1,241.14 lacs), ₹ 206.67 lakhs is held in short-term bank fixed deposits. The remaining balance of was temporarily held in the dedicated bank account as of June 30, 2026, on account of fixed deposit maturities occurring on June 29, 2026; the said amount was subsequently reinvested in short-term bank fixed deposits on July 2, 2026.

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
Pinnacle Tower, Plot No. 8, Second Floor, Sector 142, Noida-201305

Appuorv K Sinha

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

Place : Noida
Date : 13th Aug 2026

To,
The Board of Directors
Exato Technologies Limited
(Formerly known as Exato Technologies Private Limited)
Pinnacle Tower, Plot No. 8, Second Floor, Sector 142,
Nepz Post Office, Gautam Buddha Nagar,
Noida, Uttar Pradesh, India, 201305

Subject: Certificate on Utilization of IPO Proceeds up to 30th June, 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 Pinnacle Tower, Plot No. 8, Second Floor, Sector 142, Nepz Post Office, Gautam Buddha Nagar, Noida, Uttar Pradesh, India, 201305, 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 June 30th, 2026 are summarised below:

ARORA PREM & ASSOCIATES
Gurugram
FRN:006426N
Chartered Accountants

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 31st March 2026	Additional utilized after 31st March 2026 till 30th June 2026	Unutilized Amount as on 30th June 2026
1	Funding working capital requirements of the company	1572.70	500.00	0.0000	1072.70
2	Investment in Product Development	680.00	136.00	120.59	423.41
3	Repayment/prepayment of certain of our borrowings availed of by the Company	253.33	253.33	0.0000	0.00
4	Issue Expenses	455.53	455.53	0.0000	0.00
5	General corporate purposes	468.44	300.00	0.0000	168.44
	Total	3430.00	1644.86	120.59	1664.55

4) Based on verification of relevant bank statements and supporting records produced before us, we report that as on June 30th, 2026, the Company has partially utilised ₹1765.45 Lakhs (1644.86 lakhs+120.59 lakhs) towards the stated objects of the issue as disclosed in the Offer Document.

5) The unutilized net proceeds, INR 3.41 lakhs remain in a dedicated bank account for investment in product development, INR 420 lakhs as fixed deposit in dedicated bank account for investment in product development, INR 206.67 lakhs as Fixed deposit in other account and the remaining balance of INR 1065.47 lakhs (including interest on fixed deposit) as balance in bank.

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

ARORA PREM & ASSOCIATES Gurugram FRN:006426N Chartered Accountants

(CA Deepanshu Pal)
Partner
M. No.: 532704
Peer Review No.: 019690
Date: 13-08-2026
Place: Noida
UDIN: 26532704ZXQUCD6804