

02<sup>nd</sup> June, 2026

To,  
National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block G  
Bandra Kurla Complex  
Bandra (E), Mumbai – 400 051

SYMBOL: SATTVAENGG

Dear Sir/Madam,

**Sub: Non-applicability of Corporate Governance Report under Regulation 27 (2) of the Securities Exchange Board of India (LODR) Regulation, 2015 – FY26-27**

We would like to inform you that pursuant to Regulation 15 of SEBI (LODR) Regulation, 2015, the compliance with the corporate governance provisions as specified in regulations 17, 17A, 18, 19, 20, 21, 22, 24, 24A, 25, 26, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V shall not apply, to the following class of Companies:

- a. A listed entity having paid up equity share capital not exceeding rupees 10 Crores and net worth not exceeding Rupees 25 Crores, as on the last day of the previous financial year.
- b. A listed entity which has listed its specified securities on the SME Exchange.

Since, the equity shares of the Company are listed exclusively on the SME Platform of the National Stock Exchange of India Limited, the Company is covered under the aforesaid exemption and, accordingly, Corporate Governance provisions as stated above are not applicable to the Company.

Further, the paid-up equity share capital of the Company as on 31st March, 2026 is Rs. 17,46,86,160/- (Rupees Seventeen Crore Forty-Six Lakhs Eighty-Six thousand One Hundred and Sixty Only) and the net worth of the Company is Rs. 88,14,58,471/- (Rupees Eighty-Eight Crore Fourteen Lakhs Fifty-Eight Thousand Four Hundred and Seventy-One Only).

However, Regulation 23 of the SEBI LODR Regulations pertaining to Related Party Transactions is applicable to the Company.

This is for your information and records. Kindly acknowledge the receipt of the same.

Thanking you,

**For Sattva Engineering Construction Limited**

**Laxmikanth Tangudu**  
Company Secretary and Compliance Officer  
ACS No.: 68439

The Board of Directors  
Sattva Engineering Construction Limited  
[Formerly known as Sattva Engineering Construction Private Limited]  
Greems Dugar, 4th Floor, North Wing  
Old No.149, New No.64  
Greems Road, Thousand Lights  
Chennai 600006

Independent Practitioner's Report on the Net Worth of **M/s. Sattva Engineering Construction Limited**  
[Formerly known as Sattva Engineering Construction Private Limited] (hereinafter "the Company") as at  
31/03/2026 pursuant to terms and conditions of National Stock Exchange [NSE].

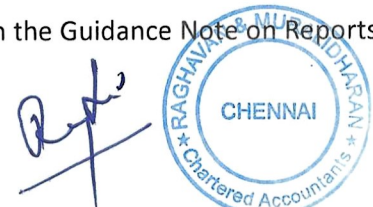
1. This Report is issued in accordance with the requirements specified in your mail dt.30/05/2026.
2. The accompanying Statement of net worth as at 31<sup>st</sup> March 2026 (hereinafter referred to as the "Statement") has been prepared pursuant to the Regulation 15(2)(b) of Securities and Exchange Board of India [Listing Obligations and Disclosure Requirements] Regulations 2015 [SEBI [LODR] Regulations 2015].

#### Management's Responsibility for the Statement

3. The preparation of the Statement is the responsibility of the Company including the preparation and maintenance of all relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Company is also responsible for ensuring that it complies with the requirements of the terms and conditions of the [SEBI [LODR] Regulations 2015] and National Stock Exchange (NSE).

#### Practitioner's Responsibility

5. Pursuant to the requirements of the [SEBI [LODR] Regulations 2015] and NSE, it is our responsibility to provide a reasonable assurance whether the above said net worth statement has been prepared based on the figures extracted from the relevant supporting documents.
6. Our examination of the net worth statement referred to in paragraph 5 above was conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the examination to obtain reasonable assurance about whether the net worth statement is free of material misstatement.
7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or



CHENNAI  
RAGHAVAN & MURALIDHARAN  
Chartered Accountants

#### Branch Offices :

No.A112, G K Sapphire, First Floor, Near Konkane Chowk, Rahatani, Pune- 411017, Maharashtra  
New No.20, Old No.23, First Floor, First Cross / North, Hudco Colony, Tatabad, Coimbatore - 641 012

Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

#### Opinion

9. Based on our examination as above and information and explanations given to us, we report that the Statement is in agreement with the relevant supporting documents produced to us for our examination.

#### Restriction on Use

10. The report is addressed to the Board of Directors of the Company solely for the purpose to enable them to comply with requirement of terms and conditions of the applicable provisions of [SEBI [LODR] Regulations 2015] and National Stock Exchange and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For Raghavan & Muralidharan  
Chartered Accountants  
Firm Registration No. 007110S



P Raghavan  
Partner

Membership Number: 200885

Place : Chennai

Date : 01/06/2026

UDIN : 26200885TECRQN7449





## Raghavan & Muralidharan

Chartered Accountants

New No.397, Old No.280

SRM Tower, First Floor, MKN Road,  
Alandur, Chennai-600016.

Off : (044) 2232 2066 / 2232 2069 / 4272 9357

Email : auditors@randm.co.in

### Annexure to the Independent Practitioner's Report

#### NETWORTH CERTIFICATE

This is to certify that Net Worth of **M/s. Sattva Engineering Construction Limited**, [Formerly known as Sattva Engineering Construction Private Limited], having registered office at Greams Dugar, 4th Floor, North Wing Old No.149, New No.64, Greams Road, Thousand Lights, Chennai 600006 has been calculated as under:

Particulars	Rs. in Lakhs		
	31/03/2026	31/03/2025	31/03/2024
Paid up Capital	1,746.86	1,275.18	99.90
Reserves and Surplus	7,067.72	3,066.82	2,515.72
<b>Net Worth</b>	<b>8,814.58</b>	<b>4,342.00</b>	<b>2,615.62</b>

This is to certify that the above mentioned information is extracted from Audited financial statements for the year ended 31<sup>st</sup> March 2026 and 31<sup>st</sup> March 2025 provided to us.

As per our Independent Practitioner's Report of even date  
For Raghavan & Muralidharan  
Chartered Accountants  
Firm Registration No. 007110S

P Raghavan

Partner

Membership Number: 200885

Place : Chennai

Date : 01/06/2026

UDIN : 26200885TECRQN7449



#### Branch Offices :

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