

The Board of Directors,  
**SATTVA HOLDING AND TRADING PRIVATE LIMITED**  
205, Welspun House,  
Kamala City,  
Senapati Bapat Marg,  
Lower Parel West,  
Mumbai – 400013.

**Independent Auditor’s Report on Quarterly Statement of change of directors for quarter ended March 31, 2026, in compliance with Chapter VI, Clause 58 (2) of Reserve Bank of India (Core Investment Companies) Direction, 2025 read with Paragraph 14 of Reserve Bank of India (Non-Banking Financial Companies – Governance) Directions, 2025**

Clause 58 (2) of the Master Direction – Core Investment Companies (Reserve Bank) Directions, 2025, issued vide notification no. RBI/DoR/2025-26/367 dated November 28, 2025 as amended (“the CIC Directions”), issued by Reserve Bank of India (“RBI”), requires that all Core Investment Companies (“CIC”) shall furnish to RBI a quarterly statement on change of directors, and a certificate from the Managing Director of the CIC that fit and proper criteria in selection of the directors has been followed. Further, such statement submitted by the CIC for the quarter ending March 31, shall be certified by the statutory auditors of the CIC.

In reference to the above, Sattva Holding and Trading Private Limited (“the Company”), having its Registered Office at 205, Welspun House, Kamala City, Senapati Bapat Marg, Lower Parel West, Mumbai 400013 by its e-mail dated April 1, 2026 has requested us, Bansi S. Mehta & Co., Chartered Accountants, being the Statutory Auditors of the Company, to issue this Certificate in respect of the Company’s submission of statement of change of directors in pursuance of Clause 58 (2) of the Directions for the quarter ended March 31, 2026 (“the Statement”).

The accompanying Statement, which has been prepared by the management of the Company for the quarter ended March 31, 2026 and as required by the Directions, has been initialed by us for the purpose of identification.



### Management's Responsibility

The preparation of the accompanying Statement is solely the responsibility of the Management of the Company. The responsibility includes the preparation and maintenance of all accounting and other relevant supporting records and documents to give complete and correct information regarding the contents of the Statement. The Management is also responsible for ensuring that the Company complies with the requirements of the CIC Directions issued by RBI.

### Auditor's Responsibility

It is our responsibility to provide reasonable assurance as the information and details given in the Statement based on our examination of the matters in the Statement with reference to the records maintained by the Company and representations from the management. This responsibility does not include evaluation of adherence by the Company with the CIC Directions.

In relation to the above responsibility, we have performed the following procedures:

- a. Obtained and read copies of the minutes of the meetings of the Board of Directors, including drafts thereof, held during the period January 1, 2026, to March 31, 2026;
- b. Obtained and compared the list of directors as on December 31, 2025, and March 31, 2026;
- c. Examined and agreed the information provided in the Statement with the director's details as disclosed on the website of the Ministry of Corporate Affairs.

We conducted our examination of the Statement in accordance with the *Guidance Note on 'Reports or Certificates for Special Purposes (Revised 2016)'* issued by the Institute of Chartered Accountants of India ("ICAI"). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

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**

Based on our examination, as above, and to the best of our knowledge and according to the information and explanations provided to us by the Management of the Company, we report that the details set out in the Statement as regards the change in directors is prepared in accordance with the CIC Directions and is in agreement with the records of the Company provided to us for examination.

### **Restriction on Use**

This Certificate has been prepared at the request of the Management of the Company solely for the purpose of onward submission to RBI, to enable compliance with the requirement of the CIC Directions. Our Certificate should not be used for any other purpose or by any other person other than addressees of this Certificate. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other person to whom this Certificate is shown or into whose hands it may come without our prior consent in writing.



**PLACE** : Mumbai  
**DATE** : April 9, 2026

For **BANSI S. MEHTA & CO.**  
Chartered Accountants  
Firm Registration No. 100991W

A handwritten signature in blue ink, consisting of a stylized 'P' and 'H' followed by a long horizontal line that ends in a large, sweeping loop.

**PARESH H. CLERK**  
Partner  
Membership No. 036148  
UDIN : 26036118KJPBCV2306

# SATTVA HOLDING AND TRADING PVT. LTD.

09<sup>th</sup> April, 2026

To  
**General Manager**  
DNBS MRO,  
Reserve Bank of India,  
Mumbai Regional Office,  
Byculla, Mumbai – 400008

Dear Sir / Ma'am,

**Ref: Sattva Holding and Trading Private Limited CIC Registration No. N-13.02355**  
**Sub.: Submission of quarterly statement pursuant to Chapter VI, Clause 58 (2) of Reserve Bank of India (Core Investment Companies) Directions, 2025 read with Paragraph 14 of Reserve Bank of India (Non-Banking Financial Companies - Governance) Directions, 2025**

With reference to the captioned subject, we submit NIL statement of Change in Directors of the Company for quarter beginning on 1<sup>st</sup> January, 2026 and ending on 31<sup>st</sup> March, 2026, pursuant to Chapter VI, Clause 58 (2) of Reserve Bank of India (Core Investment Companies) Directions, 2025 read with Paragraph 14 of Reserve Bank of India (Non-Banking Financial Companies - Governance) Directions, 2025 issued vide press release dated November 28, 2025, as amended.

**Statement of changes in Directors for the quarter beginning on 1<sup>st</sup> January, 2026 and ending 31<sup>st</sup> March, 2026:**

Sr no	Name of the Director	Date of Appointment / Resignation	Nature of Directorship
	NIL	NA	NA

This is to certify that the Company has followed fit and proper criteria in selection of the Directors on appointment and on continual basis and the necessary intimations in accordance with the requirement have been submitted to RBI.

**For Sattva Holding and Trading Private Limited**

**Harshhika Limbachia**  
**Company Secretary & CCO**  
**M. No: A58491**