

XBRL Excel Utility	
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1. Overview

The excel utility can be used for creating the XBRL/XML file for efiling of Integrated Governance Report.

2. Before you begin

1. The version of Microsoft Excel in your system should be Microsoft Office Excel 2007 and above.
2. The system should have a file compression software to unzip excel utility file.
3. Make sure that you have downloaded the latest Excel Utility from BSE Website to your local system.
4. Make sure that you have downloaded the Chrome Browser to view report generated from Excel utility.
5. Please enable the Macros (if disabled) as per instructions given in manual, so that all the functionalities of Excel Utility works fine. Please first go through Enable Macro - Manual attached with zip file.
6. Kindly use this file in local system instead of OneDrive/shared drive. Because it may gives an error "Run-time error '52' : Bad file name or number" While clicking on textblock button if files saved on OneDrive/shared drive.

3. Index

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4. Steps for Filing Integrated Governance Report

I. Fill up the data: Navigate to each field of every section in the sheet to provide applicable data in correct format. (Formats will get reflected while filling data.)

- Use paste special command to paste data from other sheet.

II. Validating Sheets: Click on the "Validate" button to ensure that the sheet has been properly filled and also data has been furnished in proper format. If there are some errors on the sheet, excel utility will prompt you about the same.

III. Validate All Sheets: Click on the "Home" button. And then click on "Validate All Sheet" button to ensure that all sheets has been properly filled and validated successfully. If there are some errors on the sheet, excel utility will prompt you about the same and stop validation at the same time. After correction, once again follow the same procedure to validate all sheets.

Excel Utility will not allow you to generate XBRL/XML until you rectify all errors.

IV. Generate XML : Excel Utility will not allow you to generate XBRL/XML unless successful validation of all sheet is completed. Now click on 'Generate XML' to generate XBRL/XML file.

- Save the XBRL/XML file in your desired folder in local system.

V. Generate Report : Excel Utility will allow you to generate Report. Now click on 'Generate Report' to generate html report.

- Save the HTML Report file in your desired folder in local system.

- To view HTML Report open "Chrome Web Browser".

- To print report in PDF Format, Click on print button and save as PDF.

VI. Upload XML file to BSE Listing Center: For uploading the XBRL/XML file generated through Utility, login to BSE Listing Center and upload generated xml file. On Upload screen provide the required information and browse to select XML file and submit the XML.

5. Fill up the data in excel utility

1. Cells with red fonts indicate mandatory fields.

2. If mandatory field is left empty, then Utility will not allow you to proceed further for generating XML.

3. You are not allowed to enter data in the Grey Cells.

4. If fields are not applicable to your company then leave it blank. Do not insert Zero unless it is a mandatory field.

5. Data provided must be in correct format, otherwise Utility will not allow you to proceed further for generating XML.

6. Select data from "Dropdown list" wherever applicable.

7. Adding Notes: Click on "Add Notes" button to add notes.

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General information about company		
Scrip code	532357	
NSE Symbol	MUKTAARTS	
MSEI Symbol	NOTLISTED	
ISIN	INE374B01019	
Name of the entity	Mukta Arts Limited	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Reporting Quarter Type	Half Yearly	
Date of Quarter Ending	30-09-2025	Enter the quarter ended date only
Type of company	Equity	
Whether Annexure I (Part A) of the SEBI Circular dated December 31, 2024 related to Compliance Report on Corporate Governance is applicable to the entity?	Yes	
Whether Annexure I (Part B) of the SEBI Circular dated December 31, 2024 related to Investor Grievance Redressal Report is Applicable to the entity?	Yes	
Whether Annexure I (Part C) of the SEBI Circular dated December 31, 2024 related to Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies is Applicable to the entity?	No	Add Notes
Whether Annexure I (Part D) of the SEBI Circular dated December 31, 2024 related to Disclosure of Imposition of Fine or Penalty is Applicable to the entity?	Yes	
Whether Annexure I (Part E) of the SEBI Circular dated December 31, 2024 related to Disclosure of Updates to Ongoing Tax Litigations or Disputes is Applicable to the entity?	Yes	
Whether Annexure I (Part F) of the SEBI Circular dated December 31, 2024 related to Disclosure Of Loans / Guarantees / Comfort Letters / Securities Etc. is Applicable to the entity?	Yes	
Risk management committee	Not Applicable	
Market Capitalisation as per immediate previous Financial Year	Any other	
Is SCORE ID Available ?	Yes	
SCORE Registration ID	m00321	
Reason For No SCORE ID		
Type of Submission	Revision	
Remarks (website dissemination)	Add Notes	
Remarks for Exchange (not for Website Dissemination)	Add Notes	

<<< Notes mandatory, if Not Applicable

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Annexure 1
II. Composition of Committees

Disclosure of notes on composition of committees explanatory

[Add Notes](#)

For this quarter kindly note the following points:
 1. Date of Appointment and Date of Cessation (if applicable) must be mandatorily filled for every Committee.
 2. Date of Appointment can be any day upto September 30, 2022.
 3. Date of Cessation must be for the current quarter only, i.e. July 1,2022 to September 30,2022

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be prefilled automatically

Audit Committee Details

Whether the Audit Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00387814	Kapil Bagla	Non-Executive - Independent Director	Chairperson	09-08-2022		
2	01574580	Paulomi Romi Dhawan	Non-Executive - Independent Director	Member	11-02-2021	27-09-2025	
3	00019853	Parvez Akhtar Farooqui	Non-Executive - Non Independent Director	Member	17-10-2005		
4	07499476	Rajendra Kapilrai Doshi	Non-Executive - Independent Director	Member	27-09-2025		
5							
6							
7							
8							
9							
10							

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be prefilled automatically

Nomination and remuneration committee

Whether the Nomination and remuneration committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00387814	Kapil Bagla	Non-Executive - Independent Director	Chairperson	09-08-2022		
2	01574580	Paulomi Romi Dhawan	Non-Executive - Independent Director	Member	13-11-2014	27-09-2025	
3	00019853	Parvez Akhtar Farooqui	Non-Executive - Non Independent Director	Member	22-10-2024		
4	07499476	Rajendra Kapilrai Doshi	Non-Executive - Independent Director	Member	27-09-2025		
5							
6							
7							
8							
9							
10							

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be prefilled automatically

Stakeholders Relationship Committee

Whether the Stakeholders Relationship Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00019853	Parvez Akhtar Farooqui	Non-Executive - Non Independent Director	Chairperson	25-10-2000		3
2	01574580	Paulomi Romi Dhawan	Non-Executive - Independent Director	Chairperson	13-11-2014	27-09-2025	
3	00387814	Kapil Bagla	Non-Executive - Independent Director	Member	09-08-2022		
4	07499476	Rajendra Kapilrai Doshi	Non-Executive - Independent Director	Member	27-09-2025		
5							
6							
7							
8							
9							
10							

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be prefilled automatically

Corporate Social Responsibility Committee

Whether the Corporate Social Responsibility Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00019853	Parvez Akhtar Farooqui	Non-Executive - Non Independent Director	Chairperson	27-08-2020		
2	03925045	Rahul Puri	Executive Director	Member	27-08-2020		
3	01312412	Chandrashekhar Rentala	Non-Executive - Independent Director	Member	22-10-2024		
4							
5							
6							
7							
8							
9							
10							

Other Committee

Sr	DIN Number	Name of Committee members	Name of other committee	Category 1 of directors	Category 2 of directors	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

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III. Meeting of Board of Directors							
Disclosure of notes on meeting of board of directors explanatory			Add Notes				
Sr. No.	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive (in number of days)	Notes for not providing Date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors as on date of the meeting	Number of Directors present* (All directors including Independent Director)	No. of Independent Directors attending the meeting*
1	28-05-2025			Yes	6	6	3
2	12-08-2025	75	4	Yes	8	6	4

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* to be filled in only for the current quarter meetings

Annexure 1

IV. Meeting of Committees

Disclosure of notes on meeting of committees explanatory

Add Notes

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* to be filled in only for the current quarter meetings

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V. Affirmations		
Sr	Subject	Compliance status (Yes/No)
1	The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015	Yes
2	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015 a. Audit Committee	Yes
3	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. b. Nomination & remuneration committee	Yes
4	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. c. Stakeholders relationship committee	Yes
5	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. d. Risk management committee (applicable to the top 1000 listed entities)	NA
6	The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	Yes
7	The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	Yes
8	This report and/or the report submitted in the previous quarter has been placed before Board of Directors.	Yes
9	Any comments/observations/advice of Board of Directors may be mentioned here:	Add Notes

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Sr	Subject	Compliance status
1	Name of signatory	Pratiksha Panchal
2	Designation	Company Secretary and

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

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I. Affirmations				
Sr	Particulars	Regulation Number	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.
1	Copy of the annual report including balance sheet, profit and loss account, directors report, corporate governance report, BRSR & BRSR core, if applicable, displayed on website	46(2)	Yes	
2	Presence of Chairperson of Audit Committee at the Annual General Meeting	18(1)(d)	Yes	
3	Presence of Chairperson of the nomination and remuneration committee at the annual general meeting	19(3)	Yes	
4	Presence of Chairperson of the Stakeholder Relationship committee at the annual general meeting	20(3)	Yes	
5	Disclosure of the Secretarial Audit Report of the listed entity and the material subsidiaries in the Annual Report	24A(1)	Yes	
6	Compliance with the conditions laid down for Secretarial Auditor or the person signing the Secretarial Compliance Report	24A(1A), 24A(1B), 24A(1C)	Yes	
7	Submission of Annual Secretarial Compliance Report	24A(2)	Yes	
8	Whether "Corporate Governance Report" disclosed in Annual Report	34(3) read with para C of Schedule V	Yes	
Any other information to be provided				Add Notes

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1	Name of signatory	Pratiksha Panchal
2	Designation	Company Secretary and Compliance Officer

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Any Other Information for Disclosure of Loans / Guarantees / Comfort Letters / Securities Etc.

[Add Notes](#)

I. Disclosure of Loans/ guarantees/comfort letters /securities etc. Refer note below		The Figure should be mentioned in Actual INR only	
(A) Any loan or any other form of debt advanced by the listed entity directly or indirectly to			
Entity	Aggregate amount advanced during six months	Balance outstanding at the end of six months	
Promoter or any other entity controlled by them	0.00	0.00	
Promoter Group or any other entity controlled by them	0.00	0.00	
Directors (including relatives) or any other entity controlled by them	0.00	0.00	
KMPs or any other entity controlled by them	0.00	0.00	
(B) Any guarantee / comfort letter (by whatever name called) provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed By			
Entity	Type (guarantee, comfort letter etc.)	Aggregate amount of issuance during six months	Balance outstanding at the end of six months(taking into account any invocation)
Promoter or any other entity controlled by them	0	0.00	0.00
Promoter Group or any other entity controlled by them	0	0.00	0.00
Directors (including relatives) or any other entity controlled by them	0	0.00	0.00
KMPs or any other entity controlled by them	0	0.00	0.00
(C) Any security provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed by			
Entity	Type of security (cash, shares etc.)	Aggregate value of security provided during six months	Balance outstanding at the end of six months
Promoter or any other entity controlled by them	0	0.00	0.00
Promoter Group or any other entity controlled by them	0	0.00	0.00
Directors (including relatives) or any other entity controlled by them	0	0.00	0.00
KMPs or any other entity controlled by them	0	0.00	0.00
(D) Additional Information		Add Notes	
II. Affirmations			
Affirmations		Compliance Status	Company Remarks
All loans (or other form of debt), guarantees, comfort letters (by whatever name called) or securities in connection with any loan(s) (or other form of debt) given directly or indirectly by the listed entity to promoter(s), promoter group, director(s) (including their relatives), key managerial personnel (including their relatives) or any entity controlled by them are in the economic interest of the company.		Yes	Add Notes
Name	Jabir Contractor		
Designation	CFO		
Place	Mumbai		
Date	29-10-2025		

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1. These disclosures shall exclude any loan (or other form of debt), guarantee / comfort letter (by whatever name called) or security provided in connection with any loan or any other form of debt;
 - a) by a government company to/ for the Government or government company
 - b) by the listed entity to/for its subsidiary [and joint-venture company] whose accounts are consolidated with the listed entity.
 - c) by a banking company or an insurance company; and
 - d) by the listed entity to its employees or directors as a part of the service conditions
2. If the Listed Entity would like to provide any other information, the same may be indicated as Para D in the above table

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Signatory Details

Name of signatory	Pratiksha Panchal
Designation of person	Company Secretary and Compliance Officer
Place	Mumbai
Date	29-10-2025

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

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Any Other Information for Disclosure of Imposition of Fine or Penalty					Add Notes
Sr. No.	Name of the authority	Nature and details of the action(s) taken or order(s) passed	Date of receipt of direction or order, including any ad interim or interim orders, or any other communication from the authority	Details of the violation(s)/contravention(s) committed or alleged to be committed	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible
1	National Stock Exchange of India Limited	Email dated 12-09-2025 for Rejection of waiver application filed by the Company with NSE and BSE on delay in compliance of Regulation 17 & 19 of SEBI (Listing and Obligation Disclosure Requirement) Regulation, 2015 On receipt of the above communication, the Company has paid the fines imposed on 15-09-2025	12-09-2025	Delay in compliance with regulation 17(1) and Regulation 19(1)/(2) of SEBI (Listing and Obligation Disclosure Requirement) Regulation, 2015.	No Impact on financial , operation or other activities of the listed entity, quantifiable in monetary terms
2	BSE Limited	Email dated 12-09-2025 for Rejection of waiver application filed by the Company with NSE and BSE on delay in compliance of Regulation 17 & 19 of SEBI (Listing and Obligation Disclosure Requirement) Regulation, 2015 On receipt of the above communication, the Company has paid the fines imposed on 15-09-2025	12-09-2025	Delay in compliance with regulation 17(1) and Regulation 19(1)/(2) of SEBI (Listing and Obligation Disclosure Requirement) Regulation, 2015.	No Impact on financial , operation or other activities of the listed entity, quantifiable in monetary terms

[Add](#)[Delete](#)

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

Any Other Information for Disclosure of Updates to Ongoing Tax Litigations or Disputes				Add Notes
Sr. No.	Name of the opposing party	Date of initiation of the litigation / dispute	Status of the litigation / dispute as per last disclosure	Current status of the litigation / dispute
Add Delete				
1	Service Tax Appellate Tribunal	22-06-2006	Appeal pending with Appellate Tribunal	Submission filed
2	Income Tax Department - CIT (A)	29-04-2015	Appeal pending with CIT (A) relating to disallowances of foreign travel, u/s 14A, expenses of personal in nature and loans to subsidiary.	Submission filed
3	Income Tax Department - CIT (A)	23-03-2016	Appeal pending with CIT (A) of penalty 271(1) (C)is levied of ₹ 21 Lakhs on the disallowance of expenses	Submission filed
4	Income Tax Department - CIT (A)	27-04-2016	Appeal pending with CIT (A) for relating to disallowances u/s 14A, foreign travel, unverifiable expenses, loans to subsidiary and as per tax audit report.	Submission filed
5	Income Tax Department - CIT (A)	06-01-2017	Appeal pending with CIT (A) for relating to unsecured loan to Serene Securities, loans to subsidiary and unverifiable expenses.	Submission filed
6	Income Tax Department - CIT (A)	16-01-2017	Appeal pending with CIT (A) for disallowances write off of bad debts.	Submission filed
7	Income Tax Department - CIT (A)	06-12-2021	Appeal pending with CIT (A) for penalty levied u/s 270A of the Act.	Submission filed
8	Income Tax Department - CIT (A)	15-06-2023	Appeal pending with CIT (A) relating to cash deposits	Submission filed