Coreintegra Consulting Services Limited

Audited Financial Statements

Year ended

March 31, 2026

SAMPAT & MEHTA LLP
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Members of Coreintegra Consulting Services Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited) ("the Company"), which comprise the Balance sheet as at March 31, 2026, the Statement of Profit and Loss and Statement of Cash Flows for the year then ended and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and profit and its cash flows for the year ended on that date.

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. Our responsibilities under those Standards are further described in the Auditors Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company 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 Companies Act, 2013 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.

Other Information

The Company's Board of Directors is responsible for other information. The other information comprises the information included in the Board's Report including the Annexure to the Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance, conclusion thereon.

In connection with the audit of the financial statements, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appear to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact. We have nothing to report in this regard.

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Responsibility of Management for standalone financial statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the standalone financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 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 these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidences 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, intentional omissions, misrepresentations, or the override of internal control.
- 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 responsible for expressing our opinion on whether the Company has adequate internal financial controls system 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 management.
- Conclude on the appropriateness of management's 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. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" statement on the matters specified in paragraphs 3 and 4 of the Order.

As required by section 143(3) of the Act, we report that :

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b. Except daily backup of payroll software on a server located in India, in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c. The Balance Sheet, Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act.

e. On the basis of written representations received from the directors as on March 31, 2026, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of section 164(2) of the Act.

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B".

g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and according to the information and explanations given to us, the remuneration paid to a director is in excess of the limits prescribed under section 197; however, such excess remuneration has been duly approved by the members of the Company through a special resolution in its meeting dated October 7, 2024.

h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 and Companies (Audit and Auditors) Amendment Rules 2021, in our opinion and to the best of our information and according to the explanations given to us:

   i. the Company does not have any pending litigations which would impact its financial position.

   ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

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iii. The Company is not required to transfer any fund to the Investor Education and Protection Fund.

iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) the management has represented, that, to the best of it's knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) In our opinion and to the best of our information and according to the explanations given to us and based on audit procedures that are reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause iv(a) and iv(b) contains any material mis-statement.

v. The Company has not declared or paid dividend for the year ended as at March 31, 2026.

vi. Based on our examination which included test checks, the Company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software except that the audit trail feature of payroll software used by the Company to maintain payroll records did not operate throughout the year. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail has been preserved by the Company as per the statutory requirements for record retention for the software in which feature of audit trail has been enabled.

Sr No	Name of the Accounting Software, nature of database	Records maintained (Books of account)	Audit trail enabled
i)	Tally Prime	Transactions relating to sales, purchases, expenses, payments, inventory movements, journal entries	Yes
ii)	Ctrl F	Compliance related to client	Yes
iii)	Spine	Payroll system	No
iv)	Corepay	Reimbursement of expenses	Yes
v)	CoreX	Reimbursement of expenses	Yes

For Sampat & Mehta LLP
Chartered Accountants
Firm's Registration No: 109031W/ W101152

S.B.Rambhia

Sanjay Rambhia
Partner
Membership No.: 046265
UDIN: 26046265XSZGPM9130

Place: Mumbai
Date: 14 August 2026

The Annexure A referred to in our Report of even date to the members of Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited) for the year ended March 31, 2026

As required by Companies (Auditors Report) Order, 2020 issued by the Ministry of Corporate Affairs, on the basis of checks of the books and records as we considered appropriate and according to the information and explanations given to us during the course of audit, we state as under:-

i. a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of intangible assets except for certain softwares whose original cost of development is not traceable unit wise.

b) The Company has a regular programme of physical verification of its Property, Plant and Equipment (PPE) by which all items of PPE are physically verified in a phased manner once in every three years. In our opinion this periodicity is reasonable having regards to the size of the Company and nature of its PPE. No material discrepancies were noticed on such verification.

c) According to information and explanations given to us and on the basis of our examination of records of the Company, it does not have any immovable property. Accordingly, paragraph 3(i)(c) of the Order is not applicable to the Company.

d) The Company has not revalued its Property, Plant and Equipment or intangible assets during the year. Accordingly paragraph 3(i)(d) of the Order is not applicable to the Company.

e) According to information and explanations given to us and on the basis of our examination of records of the Company, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988).

ii. a) The Company's nature of operation does not require it to hold inventories. Accordingly, paragraph 3(ii)(a) of the Order is not applicable to the Company.

b) The Company has been sanctioned working capital limit of INR 677.43 Lakhs against fixed deposit and INR 600 Lakhs from ICICI Bank against Fixed deposit, book debts, receivables, Investment and Cash & cash equivalent. Further for working capital limit of INR 600 Lakhs, Company has furnished quarterly returns of Trade receivables as under.

INR In Lakhs

Name of Bank	Quarter	Receivables as per QR filed with bank	Receivables as per Books	Difference in Trade receivable
NA	I	NA	NA	NA
ICICI Bank	II	2,694.68	1,358.35	1,336.33
ICICI Bank	III	3,604.07	3,551.89	52.18
ICICI Bank	IV	2,693.56	2,544.02	149.54

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iii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, it has not made any investments, provided guarantee or security or granted any advances in the nature of the loans, secured or unsecured to companies, firms, limited liability partnerships or any other parties during the year except loans/inter corporate deposits(ICD)and guarantees given to subsidiary Company and other parties mentioned in sub-clauses (a) and (b) below:

a) A. Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has granted loans to its wholly owned subsidiary and associates as given below:

Amounts in INR Lakhs

Particulars	Guarantees	Security	Loans/ICD	Advances in nature of loans
Aggregate amount granted/ provided during the year				
-Subsidiaries	-	-	3.59	-
- Joint Ventures	-	-	-	-
- Associates	-	-	-	-
- Others	-	-	-	-
Balance outstanding as at balance sheet date				
-Subsidiaries	-	-	0.43	-
- Joint Ventures	-	-	-	-
- Associates	-	-	-	-
- Others	-	-	-	-

B. Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has given Guarantee on behalf of the Company which are under control of Key Management Personnel as given below:

Amounts in INR Lakhs

Particulars	Guarantees	Security	Loans	Advances in nature of loans
Aggregate amount granted/ provided during the year				
- Others	22.61	-	-	-
Balance outstanding as at balance sheet date				
- Others	22.61	-	-	-

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b) According to the information and explanations given to us and based on the audit procedures conducted by us, we are of the opinion that the terms and conditions of the loans/ICD and Guarantee given are prima facie, not prejudicial to the interest of the Company.

c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans/ICD given, the repayment of principal and interest has been stipulated and the repayments or receipts have been regular.

d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loans/ICD given.

e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan/inter corporate deposits given fallen due during the year, which has been renewed or extended or fresh loans/ICD given to settle the overdues of existing loans given to the same party.

f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans/ICD either repayable on demand or without specifying any terms or period of repayment.

iv. According to the information and explanations given to us and on the basis of the examination of the records, the Company has given loans/ICD and guarantee. Further the Company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in relation to loans/ICD and guarantee given.

v. According to the information and explanations given to us and based on the audit procedures performed by us, the Company has not accepted any deposits and hence directives of the Reserve Bank of India and the provisions of the Act and the Rules framed there under are not applicable to the Company. There are no orders passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India for contravention of sections 73 to 76 of the Act or any relevant provisions of the Act and relevant rules.

vi. We are informed that Company is not required to maintain cost records in terms of section 148 of the Act.

vii. a) The Company is generally regular in depositing with appropriate authorities undisputed statutory dues including Goods and Services Tax, Provident Fund, Employee's State Insurance, Income-tax, Cess and other material statutory dues during the year with appropriate authorities.

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According to the information and explanations given to us, no undisputed amounts payable in respect of applicable statutory dues were in arrears for a period exceeding six months as at the end of the financial year from the date they became payable, except in case of following:

Name of the Statute	Nature of the Dues	Amount in INR (lakhs)	Period to which the amount	Due Date	Date of Payment	Remarks
Employee Provident Fund and Miscellaneous Provisions Act, 1952	Provident Fund	9.07 13.24 5.48 1.94	FY 21-22 FY 22-23 FY 23-24 FY 24-25	Various Dates	Not yet paid	
Maharashtra Labour Welfare Fund Act, 1953	Labour Welfare Fund	4.01 2.33 0.31	FY 23-24 FY 24-25 FY 25-26	Various Dates	Not yet paid	
Profession Tax Act of various states	Profession Tax - PTRC	0.17 1.29 0.75 0.22	FY 22-23 FY 23-24 FY 24-25 FY 25-26	Various Dates	Not yet paid	

b) According to the information and explanations given to us, there are no dues of sales tax, income tax, customs duty, wealth tax, excise duty, service tax and cess not been deposited on account of any dispute.

viii. According to information and explanations given to us, there were no transactions identified as surrendered or undiclosed income in tax assessments under Income tax Act, 1961 which needs to be reported as income during the year. Accordingly paragraph 3(viii) of the Order is not applicable to the Company.

ix. a) According to the information and explanations given to us and based on the audit procedures performed by us, the Company has not defaulted in repayment of loans or other borrowings or in payment of interest thereon to any lender.

b) According to the information and explanations given to us and on the basis of our audit procedures, the Company has not been declared wilful defaulter by any bank or financial institution or any other lender.

c) According to the information and explanations given to us and on the basis of our audit procedures, the Company has not availed any term loan during the year. Accordingly Paragraph 3(ix) (c) of the Order, regarding application of loans for intended purpose, is not applicable to the Company.

d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, it has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

f) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, it has not raised any loan on pledge of securities held in its subsidiaries, joint ventures or associate companies.

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x. a) In our opinion and according to the information and explanations given to us, the Company has not raised any money by way of public offer, further public offer (including debt instruments) during the year.

b) The Company has not made any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures during the year.

xi. a) According to the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the course of our audit.

b) According to the information and explanations given to us, we have not come across fraud committed in the Company by its officers or employees and hence reporting under section 143(12) of the Act read with Rule 13 of Companies (Audit and Auditors) Rules, 2014 is not applicable to the Company.

c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

xii. The Company is not a Nidhi Company.

xiii. According to the information and explanation given to us, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements etc., as required by the applicabke accounting standards.

xiv. a) In our opinion and based on our examination, the Company has an internal audit system commensurate with the size and nature of its business.

b) We have considered the internal audit reports of the Company for the period under audit.

xv. According to the information and explanations given to us, in our opinion, during the year the Company has not entered into any non-cash transactions with directors or persons connected with its directors and hence provisions of Section 192 of the Act are not applicable to the Company.

xvi. a) The Company is not required to be registered as Non-banking Finance Company as required under Section 45-IA of the Reserve Bank of India Act, 1934.

b) According to the information and explanations given to us, the Company has not conducted any non banking financial or housing finance activities. Accordingly Paragraph 3(xvi) (b) of the Order is not applicable to the Company.

c) According to the information and explanations given to us, the Company is not a Core Investment Company (CIC) as defined in regulations made by Reserve Bank of India.

d) As represented to us by the management, there are no Core Investment Company in the group.

xvii. The Company has not incurred cash losses in the current financial year and in the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors during the year. Accordingly Paragraph 3(xviii) of the Order is not applicable.

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xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information acCompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. According to the information and explanations given to us, the Company does not have any ongoing project for the purpose of CSR spending, Accordingly, provision of paragraph 3(xx)(b) regarding transfer of unspent amount of CSR spending is not applicable to the Company.

xxi. As this report is for standalone financial statements of the Company, the provisions of reporting of qualifications or adverse remarks for respective companies included in consolidation is not applicable.

For Sampat & Mehta LLP
Chartered Accountants
Firm's Registration No: 109031W/ W101152

S.B. Rambhia

Sanjay Rambhia
Partner
Membership No.: 046265
UDIN: 26046265XSZGPM9130

Place: Mumbai
Date: 14 August 2026

Annexure B referred to in our Report of even date to the members of
Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
for the year ended March 31, 2026

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Act

We have audited the internal financial controls over financial reporting of Coreintegra Consulting Services Limited ("the Company") as at March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal financial control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the ICAI. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit.

We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by the Institute of Chartered Accountants of India ("the ICAI") and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting including obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, incuding the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls over financial reporting.

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Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal finacnial control over financial reporting includes those policies and procedures that:

1 Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;

2 Provide reasonable assurance that transactions are recorded as necessary to permit accepted accounting principles, and that receipts expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and

3 Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the standalone financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliances with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal financial control stated in the Gudiance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For Sampat & Mehta LLP
Chartered Accountants
Firm's Registration No: 109031W/W101152

S. B. Rambhia

Sanjay Rambhia
Partner
Membership No.: 046265
UDIN: 26046265XSZGPM9130

Place: Mumbai
Date: 14 August 2026

Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
Standalone Balance Sheet as at March 31, 2026

Amounts in INR Lakhs

Particulars	Note	As at March 31, 2026	As at March 31, 2025
I EQUITY AND LIABILITIES			
1 Shareholder's Funds			
Share capital	4	766.78	1.53
Reserves and surplus	5	1,909.36	2,330.48
		2,676.14	2,332.01
2 Non-current liabilities			
Deferred tax liabilities (net)	6	23.85	33.48
Long-term provisions	7	206.62	68.94
		230.47	102.42
3 Current liabilities			
Trade payables			
- Micro and small enterprises	8	79.80	4.65
- Others		632.06	22.45
Short Term Borrowings	9	-	-
Short-Term Provisions	10	26.43	21.92
Other Current Liabilities	11	3,147.87	3,226.42
		3,886.16	3,275.43
		6,792.77	**5,709.86**
II ASSETS			
1 Non-Current Assets			
Property, plant and equipment and Intangible assets	12		
- Property, plant and equipment		140.34	68.13
- Intangible assets		837.09	736.60
- Intangible assets under development		145.00	2.33
		1,122.43	807.05
Non-current investment	13	1.00	1.00
Long-term loans and advances	14	1,109.90	334.44
Other non-current assets	15	266.20	57.37
		2,499.53	1,199.86
2 Current assets			
Current investments	16	-	-
Trade receivables	17	2,647.41	2,257.34
Cash and cash equivalents	18	1,102.18	2,024.75
Short-term loans and advances	19	477.53	227.91
Other current assets	20	66.13	-
		4,293.25	4,510.00
		6,792.77	**5,709.86**

Significant accounting policies 3

The accompanying notes are an integral part of the standalone financial statements.
As per our report of even date

For Sampat & Mehta LLP
Chartered Accountants

S.B. Rambhia

Sanjay Rambhia
Partner
Membership No.: 046265
Place: Mumbai
Date: 14 August 2026

CORE INTEGRA CONSULTING SERVICES LTD. ★ MUMBAI

For and on behalf of the Board of Directors of
Coreintegra Consulting Services Limited

Gaurav Bali
Director
DIN: 05323281

Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

Pallav Jain
Chief Financial Officer
PAN: ALBPJ2154Q

V.V.Kadam
Vinay Kadam
Company Secretary and
Compliance Officer
Membership No.: A26093

Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
Standalone Statement of Profit or Loss for the year ended March 31, 2026

Amounts in INR Lakhs

	Particulars	Note	Year ended March 31, 2026	Year ended March 31, 2025
I.	Revenue from operations and other operating income	21	51,447.79	40,220.09
II.	Other income	22	114.71	181.84
III.	**Total Income (I + II)**		**51,562.50**	**40,401.94**
IV.	**Expenses:**			
	Employee benefits expenses	23	32,387.48	26,833.69
	Finance costs	24	15.72	3.54
	Depreciation and amortisation	25	209.38	179.99
	Other expenses	26	18,557.38	13,029.77
V.	**Total expenses**		**51,169.96**	**40,046.98**
VI.	**Profit before tax and exceptional items(III - V)**		**392.54**	**354.96**
VII.	**Exceptional Item**			
	Gratuity provision due to implementation of New Labour Code, 2020		55.77	-
VII.	**Prior period item [Net Income/(Expense)]**	27	-	**25.25**
VIII.	**Profit before tax (VI + VIII)**		**336.77**	**380.21**
IX.	**Tax expense:**			
	Current tax		-	3.10
	Deferred tax/ (Credit)		(9.63)	51.00
	Short/(excess) for earlier year		2.26	(1.77)
			(7.37)	**52.32**
X.	**Profit after tax (VI - VII)**		**344.13**	**327.89**
	Earnings per equity share:	28		
	Basic and Diluted		4.49	4.28

Significant accounting policies 3

The accompanying notes are an integral part of the standalone financial statements.

As per our report of even date

For Sampat & Mehta LLP
Chartered Accountants

S.B. Rambhia

Sanjay Rambhia
Partner
Membership No.: 046265
Place: Mumbai
Date: 14 August 2026

For and on behalf of the Board of Directors of Coreintegra Consulting Services Limited

Gaurav Bali
Director
DIN: 05323281

Mahesh

Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

Pallav Jain
Chief Financial Officer
PAN: ALBPJ2154Q

V.V.Kadam.

Vinay Kadam
Company Secretary and Compliance Officer
Membership No.: A26093

CORE INTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
Standalone Statement of Cash Flows for the year ended March 31, 2026

Amounts in INR Lakhs

	Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A	**Cash Flow From operating activities**		
	Profit before tax	336.77	380.21
	Adjustments for :		
	Depreciation and amortisation	209.38	179.99
	Gain on sale of assets	-	(2.47)
	Gain on sale of mutual funds	-	(23.63)
	Discount received	(0.05)	
	Deposit Written off	-	1.85
	Finance cost	6.93	1.83
	Interest on fixed deposits	(66.63)	(106.04)
	Balances Written off	0.04	7.84
	Interest on loan given to subsidiary	(1.20)	(4.47)
	Balances Written Back	(46.52)	(0.78)
	Bad Debts	0.30	-
	Operating profit/(loss) before working capital changes	439.01	434.33
	Changes in assets and liabilities :		
	(Decrease)/ Increase in Trade payables	684.81	(78.77)
	(Decrease)/ Increase in Other current liabilities	(32.03)	900.64
	(Decrease)/ Increase in Short term provisions	4.51	0.32
	(Decrease)/ Increase in Long term provisions	137.68	(89.42)
	Decrease/ (Increase) in Trade receivables	(390.41)	(888.64)
	Decrease/ (Increase) in Short term loans & advances	(275.40)	(128.93)
	Decrease/ (Increase) in Long term loans & advances	4.00	-
	Decrease/ (Increase) in Other non-current assets	(35.94)	(21.85)
	Decrease/ (Increase) in Other current assets	(66.13)	-
	Cash generated from operating acitivities	470.11	127.68
	Taxes paid (net of refund)	(781.72)	(69.63)
	Net cash generated from operating activities - (A)	(311.61)	58.05
B	**Cash flow from investing activities:**		
	Purchase of tangible / intangible assets	(524.76)	(398.71)
	Sale of tangible assets	0.00	6.10
	Sale of investments	-	73.63
	Placement of fixed deposit	(172.89)	(920.96)
	Redemption of fixed deposit	982.20	461.80
	Interest income on Fixed Deposits	66.63	106.04
	Net (outflow)/ cash generated from investing activities - (B)	351.18	(672.09)

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COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

V.V.K

Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
Standalone Statement of Cash Flows for the year ended March 31, 2026

Amounts in INR Lakhs

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
C Cash flow from financing activities		
Loan given to subsidiary/ group company	(3.59)	-
Loan given to subsidiary/ group company received back	29.37	107.13
Loan taken from Director	20.75	55.00
Loan repaid to Director	(20.75)	(55.00)
Interest on loan given to subsidiary/ group company	1.20	4.47
Proceeds from Overdraft	8,795.71	7,022.61
Repayment of Overdraft	(8,795.71)	(7,022.61)
Interest paid on Overdraft/ Others	(6.93)	(1.83)
Net cash used in financing activities - (C)	20.05	109.77
Net (decrease)/ increase in cash and cash equivalents - (A+B+C)	59.63	(504.27)
Cash and cash equivalents at the beginning of the year	197.11	701.39
Cash and cash equivalents at the end of the year	**256.74**	**197.12**
Components of cash & cash equivalents at the year end		
Cash on hand	1.12	0.90
Balances with banks		
In current accounts	255.62	196.21
	256.74	**197.11**

Notes:
1) The cash flow statement has been prepared under indirect method as set out in Accounting Standard 3 - Cash Flow Statement.
2) The figures in brackets indicate outflows of cash and cash equivalents.
3) Previous year's figures are re-grouped, re-arranged and reclassified wherever necessary.

As per our report of even date

For Sampat & Mehta LLP
Chartered Accountants

S.B.Rambhia

Sanjay Rambhia
Partner
Membership No.: 046265
Place: Mumbai
Date: 14 August 2026

For and on behalf of the Board of Directors of Coreintegra Consulting Services Limited

Gaurav Bali
Director
DIN: 05323281

Mahesh

Mahesh Krishnamoorthy

Managing Director
DIN: 03425373

Pallav Jain
Chief Financial Officer

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Vinay Kadam
Company Secretary and Compliance Officer
Membership No.: A26093

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
Notes forming part of the standalone Financial Statement

1 Background

Coreintegra Consulting Services Limited was incorporated on April 02, 2009 vide certificate of incorporation no U74140MH2009PTC191409 issued by the Registrar of Companies, Maharashtra, Mumbai. The Company was converted to a Public Limited Company w.e.f. October 14, 2024. The Company is engaged in the business of providing Recruitment, Compliance and Employees managed services.
The Company is into temporary and permanent staffing services, payroll processing and labour law compliance services.

2 Basis of preparation

a) Statement of Compliance

The financial statements have been prepared in accordance with the Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Accounting Standards) Rules, 2021 as amended from time to time.

b) All amounts have been rounded off to the nearest Lakhs or decimal thereof, unless otherwise indicated.

c) Current and Non-current classification

All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Schedule III of the Companies Act, 2013. Based on the nature of services and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

d) Use of estimates

The preparation of standalone financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as of the date of the standalone financial statements and the reported amounts of revenue and expenses during the reported period. The estimates and assumptions used in the accompanying standalone financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of standalone financial statements. Actual results may differ from the estimates used in preparing the accompanying standalone financial statements. Any revision to accounting estimates is recognized prospectively in current and future periods.

3 Significant Accounting Policies

a) Property, Plant and Equipments

i) Tangible Assets

An item is recognised as an asset, if and only if, it is probable that the future economic benefits associated with the item will flow to the Company and its cost can be measured reliably. PPE are initially recognised at cost. The initial cost of PPE comprises purchase price (including non-refundable duties and taxes but excluding any trade discounts and rebates), borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Following initial recognition, PPE are carried at cost less accumulated depreciation and accumulated impairment losses, if any.

Subsequent costs are included in the asset's carrying amount or recognised as separate assets, as appropriate, only when it is probable that the future economic benefits associated with expenditure will flow to the Company and the cost of the item can be measured reliably. When significant parts of property, plant and equipment are required to be replaced at intervals, the Company recognises such components separately and depreciates them based on their specific useful lives. All other repairs and maintenance are charged to Statement of Profit and Loss at the time of incurrence.

Gains or losses arising from de-recognition of PPE are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Depreciation on property, plant and equipment is calculated on a written down value method using the rates arrived at based on the useful lives estimated by the management which are in line with the useful lives prescribed in Schedule II of the Companies Act, 2013.

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CORE INTEGRA CONSULTING SERVICES LTD. MUMBAI

V.V.K

The estimated useful lives of assets are as follows:

Asset	**Useful life**
Computers- Servers & networks	6 years
Computers- End user devices	3 years
Vehicles	8 years
Furniture & Fittings	10 years
Office Equipments	5 years

Lease hold improvement are depreciated over its useful life.

The useful lives, residual values and depreciation method of PPE are reviewed, and adjusted appropriately, at-least as at each reporting date so as to ensure that the method and period of depreciation are consistent with the expected pattern of economic benefits from these assets. The effects of any change in the estimated useful lives, residual values and / or depreciation method are accounted prospectively, and accordingly the depreciation is calculated over the PPE's remaining revised useful life. The cost and the accumulated depreciation for PPE sold, scrapped, retired or otherwise disposed off are derecognised from the balance sheet and the resulting gains / (losses) are included in the Statement of Profit and Loss within other expenses / other income.

ii) Intangible Assets

Intangibles in the form of software development is capitalised when it is identifiable, over which the Company has a control, whose cost is measurable reliably and there is probability of earning future economic benefit from the same.

Internal development of intangible assets are capitalised either individually or as a knowledge bank in the form of software, once their technical feasibility and ability to generate future economic benefits is established in accordance with the requirement of Accounting Standard 26. Expenditure directly attributable to the development of an Intangible asset in accordance with the requirements of Accounting Standard 26 are capitalized.

Intangible assets are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any.

Intangible assets are amortized on a straight-line basis over the estimated useful economic life. The Company amortizes intangible assets (Technology related costs and software) over the best estimate of its useful life which is 5 years.

The costs related to planning and post implementation phases of development are expensed as incurred. Expenditure on research activities are recognized in the Statement of Profit and Loss as incurred.

Development activities relate to production of new or substantially improved products and processes. Development expenditure incurred on an individual project is recognized as an intangible asset when the Company can demonstrate all the following:

- The technical feasibility of completing the intangible asset so that it will be available for use or sale.
- Its intention to complete the asset and its ability and intention to use or sell the asset.
- How the asset will generate future economic benefits.
- The availability of adequate resources to complete the development and to use or sell the asset.
- The ability to measure reliably the expenditure attributable to the intangible asset during development.

The amortization period and the amortization method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortization period is changed accordingly. If there has been a significant change in the expected pattern of economic benefits from the asset, the amortization method is changed to reflect the changed pattern. Such changes are accounted prospectively in accordance with AS 5 - Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.

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COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

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b) Impairment of assets

Assets that are subject to depreciation and amortization are reviewed for impairment, whenever events or changes in circumstances indicate that the carrying amount may not be recoverable or when annual impairment testing for an asset is required. Such circumstances include, though are not limited to, significant or sustained decline in revenues or earnings and material adverse changes in the economic environment.

Consideration is given at each balance sheet date to determine whether there is any indication of impairment of the carrying amount of the Company's assets. If any indication exists, an asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value based on an appropriate discount factor.

Reversal of impairment losses recognized in prior years is recorded when there is an indication that the impairment losses recognized for the asset no longer exists or has decreased. However, the increase in carrying amount of an asset due to reversal of an impairment loss is recognized to the extent it does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognized for the asset in prior years.

c) Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the long term investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Statement of Profit and Loss.

d) Current and Deferred Tax

Tax expenses for the period, comprising current and deferred tax, are included in the determination of the net profit or loss for the period. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the taxation laws.

Deferred tax is recognized for all the timing differences, subject to the consideration of prudence in respect of deferred tax assets. Deferred tax assets are recognized and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets in relation to unabsorbed depreciation or business loss is recognised only when there is a virtual certainity about its realisation. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted as at balance sheet date. At each balance sheet date the Company re-assess unrecognized deferred tax assets, if any.

Current income tax assets and liabilities are off-set against each other and the resultant net amount is presented in the balance sheet, if and only when, (a) the Company currently has a legally enforceable right to set-off the current income tax assets and liabilities, and (b) when it relates to income tax levied by the same taxation authority and where there is an intention to settle the current income tax balances on net basis.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off recognised amounts aand there is an intention to settle the assets and liabilities on net basis.

e) Provisions, contingent liabilities and contingent assets

The Company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources would be required to settle the obligation, the provision is reversed.

Contingent assets are not recognized in the standalone financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognized in the period in which the change occurs.

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f) Revenue Recognition

Revenue is recognized to the extent probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Service Income

Income from compliance business is recognised in accordance with the terms and conditions of the Service contracts on rendering of the services.

Revenue from staffing services is recognised at the gross value of the consideration receivable as per the substance of the agreement on the basis of rendering of the services.

Interest Income

Interest Income is recognised on a time proportion basis taking into account the amount outsatanding and the rate applicable.

g) Employee Benefit Expenses

Retirement benefit in the form of Provident Fund is a defined contribution scheme and the Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as an expenditure, when an employee renders the related service.

The Company operates defined benefit plan for its employees, viz., gratuity. The costs of providing benefits under the plan are determined on the basis of actuarial valuation at each year-end. Actuarial valuation is carried out for using the projected unit credit method. The said plan requires a lump-sum payment to eligible employees (meeting the required vesting service condition) at retirement or termination of employment, based on a pre-defined formula. The obligation towards the said benefits is recognised in the balance sheet, at the present value of the defined benefit obligations less the fair value of plan assets (being the funded portion). The present value of the said obligation is determined by discounting the estimated future cash outflows, using interest rates of government bonds. The interest income / (expense) are calculated by applying the above-mentioned discount rate to the plan assets and defined benefit obligations liability. The net interest income / (expense) on the net defined benefit liability is recognised in the statement of profit and loss. However, the related re-measurements of the net defined benefit liability are recognised directly in the statement of profit and loss in the period in which they arise. The said re-measurements comprise of actuarial gains and losses (arising from experience adjustments and changes in actuarial assumptions), the return on plan assets (excluding interest).

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred.

The Company presents the leave as a current liability in the balance sheet, to the extent it does not have an unconditional right to defer its settlement for 12 months after the reporting date. Where Company has the unconditional legal and contractual right to defer the settlement for a period beyond 12 months, the same is presented as non-current liability.

h) Borrowing Cost

Borrowing costs that are attributable to acquisition or construction of qualifying assets are capitalized as a part of cost of such assets upto the commencement of commercial operations. A qualifying assets is the one that necessarily takes substantial period of time to get ready for intended use. Other borrowing costs are recorded as an expense in the year in which they are incurred.

i) Leases

Lease transactions are accounted in accordance with Accounting Standard 19- Leases.

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Operating lease payments are recognized as an expense on straight line basis in the Statement of Profit and Loss.

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COREINTEGRA CONSULTING SERVICES LTD. ★ MUMBAI

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j) **Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less (that are readily convertible to known amounts of cash and cash equivalents and subject to an insignificant risk of changes in value) and funds in transit. However, for the purpose of the statement of cash flows, in addition to above items, any bank overdrafts/ cash credits that are integral part of the Company's cash management, are also included as a component of cash and cash equivalents.

l) **Segment Accounting**

Business Segment :

The business segment has been considered as the primary segment.
The Company's primary business segments are reflected based on principal business activities, the nature of service, the differing risks and returns, the organization structure and the internal financial reporting system.

k) **Earnings per share**

Basic earnings per share are calculated by dividing the net profit for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

CHARTRED ACCOUNTANTS
SAMPAT & MEHTA LLP
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CORE INTEGRA CONSULTING SERVICES LTD.
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Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
Notes forming part of the standalone Financial Statement

	Amounts in INR Lakhs	
	As at March 31, 2026	As at March 31, 2025
4 Share capital		
Authorised shares		
2,50,00,000 (PY: 50,000) equity shares of INR 10 each	2,500.00	5.00
	2,500.00	5.00
Issued, subscribed & fully paid up shares		
76,67,805 equity shares of INR 10 each	766.78	-
31st March 2025: 15305 equity shares of INR 10 each	-	1.53
	766.78	1.53

4.a Reconciliation of equity shares outstanding at the beginning and at the end of the reporting year

Particulars	March 31, 2026		March 31, 2025	
	No. of shares	Amount in INR	No. of shares	Amount in INR
At the beginning of year	15,305	1.53	15,305	1.53
Bonus Shares issued during the year	76,52,500	765.25	-	-
At the end of the year	**76,67,805**	**766.78**	**15,305**	**1.53**

4.b Terms / rights attached to equity shares

The Company has one class of equity shares having a par value of INR 10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

4.c Bonus issue of equity shares

During the year, the Company issued 76,52,500 equity shares of INR 10 each as bonus shares in the ratio of 500:1, by capitalization of profit and loss INR 0.54 Lakhs, securities premium INR 764.71 Lakhs in accordance with the Companies Act, 2013.

4.d Details of shareholders holding more than 5% shares in the Company

Particulars	March 31, 2026		March 31, 2025	
	No. of shares	% holding	No. of shares	% holding
Equity shares of INR 10 each fully paid				
Sriram Natarajan	37,67,520	49.13%	7,520	49.13%
Eureka Outsourcing Solutions Pvt. Ltd.	21,86,865	28.52%	4,365	28.52%
Gaurav Bali	9,59,415	12.51%	1,915	12.51%
Mahesh Krishnamoorthy	3,83,265	5.00%	765	5.00%

4.e Shares held by the promoters as at 31st March 2026

Sr. No.	Promoter name	No. of shares	% of Total shares	Change in no. of shares during the period	Change in holding during the period
1	Sriram Natarajan	37,67,520	49.13%	37,60,000	0.00%
2	Sangeetha Sriram	2,19,939	2.87%	2,19,500	0.00%
3	Gaurav Bali	9,59,415	12.51%	9,57,500	0.00%

Shares held by the promoters as at 31st March 2025

Sr. No.	Promoter name	No. of shares	% of Total shares	Change in no. of shares during the period	% Change in holding during the period
1	Sriram Natarajan	7,520	49.13%	-	0.00%
2	Sangeetha Sriram	439	2.87%	(1,616)	-78.64%
3	Gaurav Bali	1,915	12.51%	1,615	538.38%

CHARTERED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES MUMBAI

Amounts in INR Lakhs

		As at March 31, 2026	As at March 31, 2025
5	**Reserves & surplus**		
	Surplus in Statement of Profit and Loss		
	Balance at the beginning of the year	1,565.77	1,237.88
	Profit for the year	344.13	327.89
	Utilised for Bonus issue	(0.54)	
	Closing balance (a)	**1,909.36**	**1,565.77**
	Securities Premium		
	Balance at the beginning of the year	764.71	764.71
	Additions during the year	-	-
	Utilised for Bonus issue	(764.71)	-
	Closing balance (b)	-	764.71
	Total (a+b)	**1,909.36**	**2,330.48**
6	**Deferred tax liabilities (net)**		
	Deferred tax liability on account of:		
	Property, Plant and Equipment	82.50	56.34
	Deferred tax assets on account of:		
	Provision for Gratuity and Leave Encashment	(58.65)	(22.87)
		23.85	**33.48**
	Movement in deferred tax liabilities/assets		
	Property, Plant & Equipment		
	Opening balance as of April 1	56.34	27.79
	Tax income/(expense) during the period recognised in profit or loss	26.16	28.55
	Closing balance as at March 31	**82.50**	**56.34**
	Provision for Gratuity and leave encashment		
	Opening balance as of April 1	(22.87)	(45.29)
	Tax income/(expense) during the period recognised in profit or loss	(35.79)	22.42
	Closing balance as at March 31	**(58.65)**	**(22.87)**
	Net deferred tax assets/liabilities	**23.85**	**33.48**
7	**Long-term provisions**		
	Gratuity (net) [Refer note 30]	45.96	28.11
	Gratuity for managed services [Refer note 30]	149.20	29.56
	Leave Encashment	11.46	11.27
		206.62	**68.94**

CHARTERED ACCOUNTANTS SAMPAT & MEHTA LLP ★ MUMBAI ★

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Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
Notes forming part of the standalone Financial Statement

		Amounts in INR Lakhs	
		As at March 31, 2026	As at March 31, 2025
8	**Trade payables**		
	a) Total outstanding dues of micro and small enterprises; and	79.80	4.65
	b) Others	632.06	22.45
		711.86	**27.10**

Note 8(a)

The information regarding Micro Enterprises and Small Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company.

Particulars	As at March 31, 2026	As at March 31, 2025
a. Principal amount remaining unpaid as at the year end	79.80	4.65
b. Interest due thereon as at the year end	-	-
c. Interest paid by the Company in terms of Section 16 of Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 along with the amount of the payment made to the supplier beyond the Appointed Day	-	-
d. Interest due and payable for the period of delay in making payment (which have been paid but beyond the Appointed Day during the year) but without adding the interest specified under MSMED Act, 2006	-	-
e. Amount of interest accured and remaining unpaid	-	-
f. Amount of further interest remaining due and payable even in the succedding years untill such date when the interest dues above are actually paid to the small enterprise	-	-

Note 8(b) - Trade Payables Ageing Schedule

a)	**MSME**		
	Less than 1 year	60.26	4.65
	1-2 years	7.67	-
	2-3 years	6.65	-
	More than 3 year	5.23	-
		79.80	**4.65**
b)	**Other than MSME**		
	Less than 1 year	459.55	22.04
	1-2 years	81.74	0.36
	2-3 years	75.54	0.05
	More than 3 year	15.23	-
		632.06	**22.45**

9	**Short Term Borrowings**		
	Bank Overdraft [Refer note 10(a)]	-	-
		-	-

Note 9(a)

The Company has availed an overdraft facility of INR 600.00 Lakhs from ICICI Bank vide Sanction Letter dated March 11, 2024, which is secured against Fixed Deposit amounting to INR 677.43 Lakhs, Overdraft carries interest @ 8.10 % p.a.

The Company has availed a facility of working capital demand loan of INR 600.00 Lakhs from ICICI Bank at interest of MCLR-3 months + 1.75% which is secured against Current Asset and Fixed Deposit amounting to INR 180.00 Lakhs. This facility is availed in terms of Sanction Letter dated July 07, 2025.

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		Amounts in INR Lakhs	
		As at March 31, 2026	As at March 31, 2025
10	**Short Term Provisions**		
	Gratuity [Refer note 30]	0.49	0.42
	Gratuity for managed services [Refer note 30]	25.61	21.19
	Leave encashment	0.33	0.31
		26.43	**21.92**
11	**Other current liabilities**		
	Employee benefits payable	810.77	661.63
	Expenses accrued	49.47	25.58
	Other payables		
	Statutory dues payable (including GST, tax deducted at source, professional tax, ESIC, PF etc)	341.98	915.78
	Advance from clients towards reimbursement	1,728.31	1,486.72
	Advances from Clients	215.84	135.21
	Deposits payable	1.50	1.50
		3,147.87	**3,226.42**

Note 11(a)
Movement in Advance from clients towards reimbursement

Opening Balance	1,465.90	740.46
Add: Advance received	13,650.79	9,004.25
Less: Revenue recognised	13,388.38	8,257.98
Closing Balance	**1,728.31**	**1,486.72**

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12 Property, Plant and Equipment

Amounts in INR Lakhs

	Tangible assets					Intangible assets	Intangibles under Development	
Owned assets	**Computers**	**Office Equipments**	**Furniture & fixtures**	**Vehicle**	**Total**	**Softwares**	**Software [Refer note 12(b)]**	**Total**
Cost								
At 1st April 2024	107.41	21.86	58.00	22.53	209.80	1,117.39	-	1,117.39
Additions	38.75	1.05	8.27	-	48.07	308.31	2.33	310.64
Capitalisation	-	-	-	-	-	-	-	-
Disposals	-	(4.58)	-	(5.69)	(10.26)	-	-	-
At 31st March 2025	**146.16**	**18.34**	**66.27**	**16.84**	**247.60**	**1,425.70**	**2.33**	**1,428.02**
Additions	104.10	4.78	0.93	-	109.80	267.63	147.33	414.96
Transfer during the year	-	-	-	-	-	4.65	(4.65)	-
Disposals	-	(0.00)	-	-	(0.00)	-	-	-
At 31st March 2026	**250.25**	**23.11**	**67.20**	**16.84**	**357.40**	**1,697.98**	**145.00**	**1,842.98**
Depreciation								
At 1st April 2024	85.99	16.49	37.25	9.44	149.16	546.06	-	546.06
Charge for the year	24.01	2.00	7.47	3.47	36.94	143.05	-	143.05
Disposals	-	(3.20)	-	(3.43)	(6.63)	-	-	-
At 31st March 2025	**110.00**	**15.28**	**44.71**	**9.48**	**179.48**	**689.10**	-	**689.10**
Charge for the year	27.19	1.94	6.16	2.30	37.59	171.79	-	171.79
Disposals	-	-	-	-	-	-	-	-
At 31st March 2026	**137.19**	**17.22**	**50.87**	**11.78**	**217.06**	**860.89**	-	**860.89**
Net block								
At March 31, 2026	**113.06**	**5.89**	**16.32**	**5.06**	**140.34**	**837.09**	**145.00**	**982.09**
At March 31, 2025	**36.16**	**3.05**	**21.55**	**7.36**	**68.13**	**736.60**	**2.33**	**738.92**

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Notes :

a) The vehicle having written down value of INR 5.06 (lakhs) (PY: INR 9.04 lakhs) is held in the name of the Director for and on behalf of the Company.

b) Intangibles under development Ageing as at March 31, 2026

	Amount in intangible assets under development for a period of				
	Less than 1	**1 to 2 Years**	**2 to 3 Years**	**More than 3**	**Total**
Projects in Progress	147.33	-	-	-	147.33
Projects temporarily Suspended	-	-	-	-	-
Total	**147.33**	-	-	-	**147.33**

Intangibles under development Ageing as at March 31, 2025

	Amount in intangible assets under development for a period of				
	Less than 1	**1 to 2 Years**	**2 to 3 Years**	**More than 3**	**Total**
Projects in Progress	2.33	-	-	-	2.33
Projects temporarily	-	-	-	-	-
Total	**2.33**	-	-	-	**2.33**

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		As at March 31, 2026	As at March 31, 2025
13	**Non-current investment**		
	Long Term (At Cost)		
	In Wholly owned subsidiary Company		
	10,000 (PY: 10,000) Equity Shares of INR 10 each in Coreintegra Global Services Private Limited	1.00	1.00
		1.00	**1.00**
14	**Long term loans and advances**		
	Unsecured, considered good		
	ICD/loans given[Refer note 14(a)]	-	-
	Income tax (net of provision) [Refer note 14(b)]	1,073.90	294.44
	Capital advance	36.00	40.00
		1,109.90	**334.44**

Note 14(a)

Represents ICD/ loans given to wholly owned subsidiary Coreintegra Global Services Private Limited. Loan/ICD is repayable on 31st March, 2026 and carries an interest rate of 8% per annum. This outstanding amount includes interest accrued. The loan has been given for business purposes.

		As at March 31, 2026	As at March 31, 2025
	Note 14(b)		
	Income Tax is net of provision	-	3.10
15	**Other Non Current Assets**		
	Unsecured, considered good		
	Security deposits	86.20	50.26
	Term Deposits with banks	180.00	7.11
		266.20	**57.37**
16	**Current investment**		
	Mutual Fund (Quoted)		
	Nil (PY: Nil) units of ICICI Pru Medium Term Bond-G (Debt Fund)	-	-
		-	-
	Market value of quoted investment		
17	**Trade receivables**		
	Unsecured, considered good		
	a. Over 6 months from the date they were due for		
	-Considered good	267.76	133.24
	-Considered doubtful	-	-
	Less: Provision for doubtful debts	-	-
	b. Others - considered good	2,276.26	1,876.15
		2,544.02	2,009.39
	Unbilled revenue (Gross)	1,355.37	1,030.30
	Less: Corresponding expenses accrued	(1,251.98)	(782.35)
	Unbilled revenue (Net)	103.39	247.95
		2,647.41	**2,257.34**

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		Amounts in INR Lakhs
	As at March 31, 2026	**As at March 31, 2025**
Trade receivables ageing schedule		
Undisputed - Considered good		
Less than 6 months	2,276.26	1,876.15
6-12 months	222.24	123.12
1-2 years	41.55	8.39
2-3 years	2.78	1.74
More than 3 years	1.18	-
	2,544.02	**2,009.39**

Notes:

Receipt from clients are adjusted against the receivables on FIFO basis i.e. receipt is first adjusted against the older dues.

Trade receivable includes amount due towards rendering of services as well as receivable towards reimbursements. In absence of specific details at the time of receipt, both types of receivables are shown together.

Dues from Company in which Director of the Company is also Director

	As at March 31, 2026	As at March 31, 2025
Eureka Outsourcing Solutions Private Limited	60.09	44.17
AmyGB.AI Private Limited	0.11	0.22

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	As at March 31, 2026	As at March 31, 2025
18 Cash and cash equivalents		
-Cash on hand	1.12	0.90
-Bank balances		
In current accounts	255.62	196.21
	256.74	197.11
-Other bank balances		
Deposit with bank having original maturity of more than 3 months but less than 12 months [Refer note 36]	845.44	1,827.64
	1,102.18	**2,024.75**
19 Short term loans and advances		
Prepaid expenses	45.68	34.51
Advance to staff - Imprest	8.79	52.35
Unsecured, considered good		
Expenses incurred for IPO*	50.79	-
ICD/loans given[Refer note 14(a)]	0.43	26.21
Loans and advances recoverable in cash or kind	203.57	62.04
Advance to vendors	168.27	52.80
	477.53	**227.91**

*Includes INR 7.10 Lakhs paid to the Statutory Auditors towards Interim Audit/ Certification work.

	As at March 31, 2026	As at March 31, 2025
20 Other current assets		
Accrued interest on fixed deposit	66.13	-
	66.13	

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	Year ended March 31, 2026	Year ended March 31, 2025
	Amounts in INR Lakhs	
21 Revenue from operation and other operating income		
Revenue from operation		
Rendering of services [Refer note 21(a) & (b)]	37,036.08	31,503.32
Unbilled Revenue [Refer note 21(a) & (b)]	1,355.37	1,030.30
	38,391.45	32,533.62
Reimbursement [Refer note 21(b)]	13,056.34	7,686.48
	51,447.79	**40,220.09**
Note 21(a)		
Details of sale of services		
Compliance	2,274.41	1,186.20
Payroll Processing	38.64	33.61
Staffing services	36,078.40	31,313.81
	38,391.45	**32,533.62**

Note 21(b)

The Company is recognising revenue on staffing related services and re-imbursement (including service charges) on gross basis since primary obligation of discharging the liability is on the Company.

	Year ended March 31, 2026	Year ended March 31, 2025
22 Other incomes		
Interest on fixed deposits	66.63	106.04
Interest on loan/ICD	1.20	4.47
Interest on income tax refund	-	11.32
Employees benefits written back	46.52	31.26
Creditors written bank	-	0.78
Gain on sale of Property, Plant and Equipment	-	2.47
Gain on sale of investment	-	23.63
Guarantee Commission received	0.36	1.87
	114.71	**181.84**
23 Employee benefit Cost		
Salaries, bonus and allowances	30,781.71	25,236.18
Contribution to PF, ESIC & other funds	1,282.94	1,334.72
Leave encashment	80.98	82.53
Gratuity [Refer note 30]	199.03	60.11
Gratuity provision under managed services	21.03	99.30
Staff welfare	21.79	20.85
	32,387.48	**26,833.69**
24 Finance cost		
Interest on Bank Overdraft	6.93	1.83
Interest on late payment of statutory dues	8.79	1.70
	15.72	**3.54**
25 Depreciation and amortisation		
Depreciation on tangible assets	37.59	36.94
Amortization of intangible assets	171.79	143.05
	209.38	**179.99**

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Amounts in INR Lakhs

	Year ended March 31, 2026	Year ended March 31, 2025
26 Other expenses		
Client reimbursable expense	3,250.59	3,357.97
Expenses related to reimbursement [Refer note 21(b)]	13,055.79	7,686.48
Professional fees	1,494.93	1,335.24
Expenses for increase in authorised capital	24.95	-
Payment to auditors [Refer note 26(a)]	9.87	7.50
Lease payment (Refer note 31)	132.90	84.11
Insurance	324.52	265.69
Travelling expenses	42.38	61.96
Transportion Charges	36.54	38.58
Housekeeping Expenses	18.18	12.33
Equipment hire charges	15.00	21.39
Electricity expenses	11.59	12.36
Printing & stationery	5.80	7.69
Corporate social responsibility expenses	-	7.40
Communication expenses	10.66	7.51
Repairs & maintenance - others	40.49	37.26
Office expenses	9.17	4.98
Courier Expenses	38.33	18.32
Bank charges	6.28	4.40
Profession Tax Company	0.40	0.07
Miscellaneous expenses	22.77	58.41
Director Sitting fees	4.35	-
Donation	1.35	0.12
Exchange Loss	0.55	-
	18,557.38	**13,029.77**
Note 26(a) - Payment to auditors for :		
Statutory audit fees	6.00	5.00
Tax audit fees	0.60	0.50
Taxation matters	2.52	-
DRHP related certification	0.75	2.00
	9.87	**7.50**
27 Prior period items		
Income		
Rendering of services		476.88
	-	476.88
Expenses		
Professional fees		9.05
Client reimbursable expense		80.18
Employee benefit expenses		362.40
	-	451.63
	-	**25.25**

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Amounts in INR Lakhs

	Year ended March 31, 2026	Year ended March 31, 2025
28 Earnings per equity share (EPS)		
The followings reflects the profit and share data used in the basic and diluted EPS computations :		
Total operation for the year		
Profit after tax (Amounts in INR Lakhs)	**344.13**	**327.89**
Weighted average number of shares outstanding at the year end (Nos.)		
Equity shares outstanding at the beginning of the year (Nos.)	15,305	15,305
Equity shares issued during the period (Nos) (Bonus Shares)	76,52,500	-
Equity shares issued on 28 July 2025 Restated (Nos)	-	76,52,500
Weighted Average Number of Equity Shares during the year(Nos.)	76,67,805	76,67,805
Basic earning per share (INR)	4.49	4.28
Face value per share (INR)	10	10

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29 Contingent liabilities and capital commitments:

Amounts in INR Lakhs

Description	As at March 31, 2026	As at March 31, 2025
Contingent liabilities		
Performance guarantee given on behalf of enterprise under significant influence of Key Management Personnel	22.61	62.73
Capital commitment		
Commitments on capital amount for development of intangibles as on the balance sheet date :		
For Comprehensive labour workforce management software	82.10	Not determinable
For developing Ctrl F software for labour compliance	Not determinable	Not determinable

30 Gratuity and post employment benefit plans:

a) Defined contribution plans

The Company makes provident fund contributions for eligible employees. Under the schemes, the Company is required to contribute a specified percentage / fixed amount of the payroll costs to fund the benefits. The contributions as specified under the law are paid to the provident fund set up by the government authority.

The Company recognised INR 1,002.01 lakhs (PY: INR 1,027.89 lakhs) for provident fund contributions in the Statement of Profit and Loss. The contributions payable to these plans by the Company are at rates specified in the Rules of the schemes.

b) Defined benefit plans

Gratuity plan

The Company makes annual contributions to the Employees' Group Gratuity-cum-Life Assurance Scheme of the ABSLI Group Unit Linked Plan (Gratuity) V04, a funded defined benefit plan for eligible employees. The scheme provides payment to vested employees at retirement, death or on resignation/termination of employment of an amount equivalent to 15 days salary for each completed year of service or part thereof in excess of six months. Vesting occurs upon completion of five years of service. Gratuity expenses for employee under managed services for a majority of clients are accounted on cash basis as it is being reimbursed by client on actual basis.
The following tables summarise the components of net benefit expense recognised in the statement of profit and loss and the funded status and amounts recognised in the balance sheet for the respective plans.

(i) Amount recognised in balance sheet

Description	For Year Ended 31 March 2026		For Year Ended 31 March 2025	
	Employees under managed services	Inhouse employees	Employees under managed services	Inhouse employees
Amount in Balance Sheet :				
Liabilities	186.92	46.45	147.66	28.53
Assets	12.11	-	96.91	-
Net Liability	**174.81**	**46.45**	**50.75**	**28.53**
Current liability	25.61	0.49	21.19	0.42
Non current liability	149.20	45.96	29.56	28.11

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(ii) Amount to be recognised in the Statement of Profit and Loss

	For Year Ended 31 March 2026		For Year Ended 31 March 2025	
Description	**Employees under managed services**	**Inhouse employees**	**Employees under managed services**	**Inhouse employees**
Current service cost	24.36	11.86	21.11	14.75
Interest on obligations	10.36	1.93	9.89	2.90
Expected return on planned assets	(7.53)	-	(1.65)	-
Recognised Past Service Cost-vested	43.19	11.21	-	-
Recognised Past Service Cost-Unvested	1.37	-	-	-
Net actuarial gain recognized in the year	162.48	(4.43)	111.88	(16.55)
Total included in 'employee benefit expenses'	**234.24**	**20.57**	**141.23**	**1.10**

(iii) Changes in the present value of the defined benefit obligation representing reconciliation of opening and closing balances thereof are as follows:

	For Year Ended 31 March 2026		For Year Ended 31 March 2025	
Description	**Employees under managed services**	**Inhouse employees**	**Employees under managed services**	**Inhouse employees**
Opening defined benefit obligation	147.66	28.53	138.29	40.47
Interest cost for the year	10.36	1.93	9.89	2.90
Current service cost	24.36	11.86	21.11	14.75
Actuarial (gain)/loss on obligation	157.21	(4.43)	112.34	(16.55)
Past Service Cost*	44.57	11.21	-	-
Benefits Paid	(197.23)	(2.64)	(133.97)	(13.04)
Projected benefit obligation, end of the period	**186.92**	**46.45**	**147.66**	**28.53**

*

(iv) Changes in the fair value of plan assets representing reconciliation of opening and closing balances thereof are as follows:

	For Year Ended 31 March 2026		For Year Ended 31 March 2025	
Description	**Employees under managed services**	**Inhouse employees**	**Employees under managed services**	**Inhouse employees**
Opening fair value of plan assets	96.91	-	13.23	-
Adjusment in fund	-	-	-	-
Expected return	7.53	-	1.65	-
Acturial (losses) and gains	(5.27)	-	0.46	-
Contributions by employer	110.17	-	215.55	-
Benefits Paid	(197.23)	-	(133.97)	-
Closing balance of fund	**12.11**	**-**	**96.91**	**-**

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(v) Composition of the plan assets

	For Year Ended 31 March 2026		For Year Ended 31 March 2025	
Description	**Employees under managed services**	**Inhouse employees**	**Employees under managed services**	**Inhouse employees**
Policy of insurance	100%	-	100%	-

(vi) Principal actuarial assumptions at the balance sheet date (expressed as weighted averages):

	For Year Ended 31 March 2026		For Year Ended 31 March 2025	
Description	**Employees under managed services**	**Inhouse employees**	**Employees under managed services**	**Inhouse employees**
Discount rate	7.90%	7.25%	7.05%	6.80%
Expected return on plan assets	7.90%	0.00%	7.05%	0.00%
Annual increase in salary cost	1.00%	1.00%	1.00%	1.00%

The details of the Company's post-retirement and other benefit plans for its employees given above are certified by the actuary and relied upon by the Auditors.

31 **Leases**

Disclosures as per Accounting Standards (AS-19) on "Leases" are given below:

- The Company has taken various office premises under operating lease or leave and license agreement. These are generally non cancelable and ranges between 11 months to 3 years under leave and license , or longer for other lease and are renewable by mutual consent or mutually agreeable terms.
-The Company has not sub-leased any of the above assets taken on lease.
-There are no provisions relating to contingent rent.
- The terms of renewal/ purchase option and escalation clauses are those normally prevalent in similar agreements.
- There are no undue restrictions or onerous clauses in the agreements.
- Operating lease expenses are expensed out in the year in which they are incurred.

Particulars	**Year ended March 31, 2026**	**Year ended March 31, 2025**
Lease payment recognised in Statement of Profit and Loss	132.90	84.11
Future minimum lease payments :		
Not later than 6 Months	-	45.82
Not later than 1 year	148.91	38.00
Later than 1 year and not later than 5 years	455.03	61.42
Greater than 5 years	-	-
Total future minimum lease payments	736.83	229.35

32 **Segment reporting**

The Company is primarily operating in a single business segment i.e. staffing related service and compliance services. Information on business or geographical segment as prescribed under Accounting Standard – 17 Segmental Reporting, are not applicable as entire operations are in India.

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33 The Earnings and Expenditure in Foreign Currency during the financial year.

Amounts in INR Lakhs

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Earnings in Foreign Currency	29	10.28
Expenditure in Foreign Currency	433	34

34 The subsidiary Company (Core Global Services Private Limited) is predominantly providing services to the Company. Therefore, gratuity liability of the subsidiary Company has been accounted by the Company.

35 For the year ended 31March 2026, the Company has provided for gratuity liability of INR 11.20 Lakhs being past service cost due to the implementation of Code on Social Security 2020.

36 **The Company has placed fixed deposits under lien in respect of credit facilities and guarantees as follows:**

Amounts in INR Lakhs

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
For facilities availed by the Company	857.43	677.43
For guarantee given on behalf of group company	22.61	62.73
For performance guarantee given for the Company	34.16	34.16
Total Fixed Deposits under Lien	**914.20**	**774.32**

Out of the above, fixed deposits amounting to INR 180.00 Lakhs (March 31, 2025: INR 74.28 Lakhs) have maturity beyond twelve months from the reporting date and are classified under Other Non-Current Assets – Term Deposits

The balance fixed deposits under lien amounting to INR 734.20 Lakhs (March 31, 2025: INR 700.04 Lakhs), having maturity within twelve months from the reporting date, are classified under Current Assets – Cash and Cash Equivalents - Other Bank Balances.

Balance amount of fixed deposits reflected in Cash and Cash Equivalents- Other Bank Balances are without any lien mark.

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37 Related party transactions

(i) Key Management Personnel

Name of the Related Party	Nature of Relationship
Mahesh Krishnamoorthy	Managing Director
Sriram Natarajan	Director
Sangeetha Sriram	Director
Gaurav Bali	Director
Manav Ravindranath Dhanda (From March 27, 2025)	Independent Director
Sanjeev Kumar Chauhan (From March 27, 2025)	Independent Director
Amitava Ghosh (From August 1, 2025)	Independent Director
Rajeshwar Tripathi (From March 27, 2025)	Independent Director
Pallav Jain (From January 01, 2025)	Chief Financial Officer
Vinay Kadam (From December 01, 2024)	Company Secretary

(ii) Subsdiary

Coreintegra Global Services Private Limited

(iii) Enterprises under significant influence/ control of key management personnel where there are transactions

Eureka Outsourcing Solutions Private Limited
Enlite Research Private Limited
Amy GB.AI Private Limited
Eureka Digitisation & Automation Services Private Limited

B) Transactions with related party

Amounts in INR Lakhs

Particulars	Transactions		Balances	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
a) Loans received back				
Subsdiary				
Coreintegra Global Services Private Limited	29.37	85.00	-	-
b) Loans given				
Subsdiary				
Coreintegra Global Services Private Limited	3.59	-	0.37	26.15
c) Advances given				
Enterprises under significant influence / control of key management personnel where there are transactions				
Eureka Digitisation & Automation Services Private Limited	-	40.00	-	40.00
d) Loan Taken				
Key Management Personnel				
Mahesh Krishnamoorthy	20.75	55.00	-	-
e) Loan Repaid				
Key Management Personnel				
Mahesh Krishnamoorthy	20.75	55.00	-	-

CHARTERED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

V.V.K

Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
Notes forming part of the standalone Financial Statement

Amounts in INR Lakhs

Particulars	Transactions		Balances	
	March 31, 2026	**March 31, 2025**	**March 31, 2026**	**March 31, 2025**
f) Services rendered				
Enterprises under significant influence / control of key management personnel where there are transactions				
Eureka Outsourcing Solutions Private Limited	88.87	77.05	60.09	49.48
Enlite Research Private Limited	10.85	0.14	12.70	0.02
AmyGB.AI Private Limited	0.36	0.36	0.11	0.21
g) Services availed				
Subsidiary				
Coreintegra Global Services Private Limited	423.21	415.30	22.58	7.11
Enterprises under significant influence / control of key management personnel where there are transactions				
Eureka Outsourcing Solutions Private Limited	-	0.03	-	-
Enlite Research Private Limited	-	0.03	-	-
AmyGB.AI Private Limited	-	0.03	-	-
h) Gurantee commision received				
Enterprises under significant influence / control of key management personnel where there are transactions				
Enlite Research Private Limited	0.36	1.87	0.42	2.20
i) Managerial Remuneration				
(Excluding statutory benefits)				
Mahesh Krishnamoorthy	99.64	99.64	-	-
j) Employee benefit expense				
(Excluding statutory benefits)				
Key management personnel				
Pallav Jain	22.37	4.66	-	-
Vinay Kadam	23.09	5.91	-	-
k) Director Sitting fees				
Key Management Personnel				
Manav Ravindranath Dhanda	1.35	-	-	-
Sanjeev Kumar Chauhan	1.95	-	-	-
Rajeshwar Tripathi	0.75	-	-	-
Amitava Ghosh	0.30	-	-	-

CHARTERED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

V.V.K

Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
Notes forming part of the standalone Financial Statement

Amount in INR

	Particulars	Transactions		Balances	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
l)	**Interest received on loan / Inter corporate deposits**				
	Subsdiary				
	Coreintegra Global Services Private Limited	1.20	4.47	-	-
m)	**Expense reimbursement**				
	Subsdiary				
	Coreintegra Global Services Private Limited	-	0.06	0.06	0.06
n)	**Gurantee given**				
	Enterprises under significant influence / control of key management personnel where there are transactions				
	Enlite Research Private Limited	-	-	22.61	62.73
o)	**Intangible asset- work in progress acquired**				
	Enterprises under significant influence / control of key management personnel where there are transactions				
	Eureka Digitisation & Automation Services Private Limited	171.10	-	14.69	-

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

38 The Company was converted from a Private Limited Company to a Public Limited company on October 14, 2024. Pursuant to Section 177 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014, the Company was required to constitute an Audit Committee from the date of such conversion, as its turnover exceeded INR 100 crore as at 31 March 2024.

The Audit Committee was formally constituted on March 27, 2025. Accordingly, certain related party transactions undertaken between October 14, 2024 and March 31, 2025 were approved by the Board of Directors but not by an Audit Committee as required under Section 177(4). These transactions were entered into in the ordinary course of business and at arm's length basis, and have been disclosed appropriately in Note 37 on related party transactions. Subsequently from 1 April 2025, Audit Committee has approved all the transactions.

The Company has taken steps to ensure compliance with the applicable provisions of the Companies Act, 2013 on a prospective basis.

39 The Company is eligible for tax deduction under Section 80JJAA of the Income Tax Act, 1961, which reduces the taxable income in current and subsequent years.

40 In accordance with the provisions of Section 197 read with Schedule V and other applicable provisions of the Companies Act, 2013, the maximum remuneration payable to the managing director is as follows:

	Amounts in INR Lakhs
Particulars	**As at March 31, 2026**
Net profit for the financial year	344.13
Less: Credit shall not be given for following sums u/s 198(3)	
Profit on sale of investments	-
Profit on sale of assets	-
Add: Following sums shall not be deducted u/s 198(5)	
Current Tax Expense	-
Profit computed as laid us 198	**344.13**
Add: Managerial Remuneration paid to Managing Director	99.64
Profit as per Sec. 197	**443.77**
5% of above profit	**22.19**

The members vide a Special Resolution dated October 07, 2024 has approved the recommendation of INR 120 lakhs for 3 years effective from FY 2024-25 and commission not exceeding 5% of the EBITDA.

However, for the current financial year, the managing Director has waived the commission.

41 Other Statutory information

i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

ii) The Company has not defaulted in payment to banks or financial institutions and the Company has not been declared as wilful defaulter by any bank or any financial institutions.

iii) The Company does not have any transactions with struck off companies.

iv) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

v) The Company has not made investments through more than one layer of investment company.

CHARTERED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

vi) Utilisation of Borrowed funds and share premium

The Company has not advanced or loaned or invested funds to any other person (s)or entity (ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or

b) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

vii) The Company has not received any fund from any person (s)or entity (ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

b) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

viii) The Company does not have any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

ix) **Details of CSR expenditure**

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Gross amount required to be spent by the Company during the year	-	7.38
(b) Amount spent during the year:		
i) Construction / acquisition of any asset	-	-
ii) On purposes other than (i) above	-	7.40
(c) Shortfall/(Excess) at the end of the year,	-	(0.02)
(d) Total of previous years shortfall/(excess),	-	(0.02)
(e) Reason for shortfall,	-	-
(f) Nature of CSR activities,	NA	Children welfare, Social Welfare
(g) Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard,	NA	NA
(h) Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year shall be shown separately.	NA	NA

x) The Company has not traded or invested in Crypto currency or Virtual Currency during the year.

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

V.V.K

42 Additional Regulatory Information

Amounts in INR Lakhs

(1) Ratio as per the Schedule III requirements

a) Current ratio = Current Assets divided by Current Liabilities

Particulars	March 31, 2026	March 31, 2025
Current Asset	4,293.25	4,510.00
Current Liability	3,886.16	3,275.43
Ratio	1.10	1.38
% Change from previous period/ year	-19.77%	

b) Debt -Equity Ratio= Total debt divided by Total Shareholder's Equity

Particulars	March 31, 2026	March 31, 2025
Total Debt	NA	NA
Shareholders Equity	2,676.14	2,332.01
Ratio	NA	NA
% Change from previous period/ year	NA	NA

c) Debt Service Coverage Ratio= Earnings available for debt services divided by Total debt

Particulars	March 31, 2026	March 31, 2025
EBITDA	561.87	563.73
Total Debt	NA	NA
Ratio	NA	NA
% Change from previous period/ year	NA	NA

d) Return on Equity Ratio= Net profit after tax divided by Equity

Particulars	March 31, 2026	March 31, 2025
Profit after tax	344.13	327.89
Shareholder's Equity	2,676.14	2,332.01
Ratio	0.13	0.14
% Change from previous period/ year	-8.54%	

e) Trade receivables turnover ratio= Credit sales divided by Average trade receivables

Particulars	March 31, 2026	March 31, 2025
Net sales (Operating Income)	51,447.79	40,220.09
Average trade receivables	2,452.37	1,816.94
Ratio	20.98	22.14
% Change from previous period/ year	-5.23%	

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

V.V.K

Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
Notes forming part of the standalone Financial Statement

f) Net capital turnover ratio= Sales divided by Net assets

Particulars	March 31, 2026	March 31, 2025
Sales (Operating Income)	51,447.79	40,220.09
Working Capital	407.08	1,234.56
Ratio	126.38	32.58
% Change from previous period/ year	287.93%	

Reason: Change is due to decrease in working capital.

g) Net profit ratio= Net profit after tax divided by Sales

Particulars	March 31, 2026	March 31, 2025
Net profit after tax	344.13	327.89
Sales	51,562.50	40,401.94
Ratio	0.01	0.01
% Change from previous period/ year	-17.76%	

h) Return on Capital employed= Earning after tax (EAT)+Interest divided by Capital employed

Particulars	March 31, 2026	March 31, 2025
Net profit after tax	344.13	327.89
Interest	15.72	3.54
Capital employed	2,906.61	2,434.42
Ratio	0.12	0.14
% Change from previous period/ year	-9.06%	

For and on behalf of the Board of Directors of
Coreintegra Consulting Services Limited

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

Gaurav Bali
Director
DIN: 05323281

Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

V.V.Kadam

Pallav Jain
Chief Financial Officer
PAN: ALBPJ2154Q

Vinay Kadam
Company Secretary and Compliance Officer
Membership No.: A26093

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Place: Mumbai
Date: 14 August 2026

Coreintegra Consulting Services Limited

Consolidated Financial Statements

Year ended

March 31, 2026

SAMPAT & MEHTA LLP
CHARTERED ACCOUNTANTS

T: +91 22 6258 3000 www.sampatmehta.com
Address: B-501 / 502, 11 Sarvoday, Western Express Highway, Bandra East, Mumbai 400 051 INDIA

INDEPENDENT AUDITOR'S REPORT

To the Members of Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)

Report on the Consolidated Financial Statements

Opinion

We have audited the acompanying Consolidated financial statements of **Coreintegra Consulting Services Limited** (Formerly known as Coreintegra Consulting Services Private Limited) ('the Holding Company') and its subsidiary company (collectively referred to as "the Group") which comprise the Consolidated Balance sheet as at March 31, 2026, the Consolidated Statement of Profit and Loss and Consolidated Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Group as at March 31, 2026, and its profit and its cash flows for the year ended on that date.

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. Our responsibilities under those Standards are further described in the Auditors Responsibilities for the Audit of the consolidated Financial Statements 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 consolidated financial statements under the provisions of the Companies Act, 2013 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.

Other Information

The Holding Company's Board of Directors is responsible for other information. The other information comprises the information included in the Board's Report including the Annexure to the Board's Report but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with the audit of the consolidated financial statements, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appear to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact. We have nothing to report in this regard.

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Management's Responsibility for the Financial Statements

The Holding Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of the consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Companies Act, 2013. The respective Board of Directors of the Companies are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; the 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, management is responsible for assessing the Group'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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Group's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are 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 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 these consolidated financial statements.

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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidences 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, intentional omissions, misrepresentations, or the override of integral control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

- Conclude on the appropriateness of management's 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 group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and statutory requirements

(1) As required by Section 143(3) of the Act, we report that:

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

b. Except daily backup of payroll software on a server located in India, in our opinion proper books of account as required by law have been kept by the company so far as it appears from our examination of those books.

c. The consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and Consolidated Cash Flow Statement dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the consolidated financial statements.

d. In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e. On the basis of written representations received from the directors of the Holding Company and its subsidiary company as on March 31, 2026, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of section 164(2) of the Act.

f. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

   i. the Group does not have any pending litigations which would impact its financial position.

   ii. The Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

   iii. The Group is not required to transfer any fund to the Investor Education and Protection Fund.

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the group to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the group ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) the management has represented, that, to the best of it's knowledge and belief, no funds have been received by the group from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the group shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) In our opinion and to the best of our information and according to the explanations given to us and based on audit procedures that are reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause iv(a) and vi(b) contains any material mis-statement.

v. The Group has not declared or paid dividend for the year ended March 31, 2026.

vi. Based on our examination which included test checks, the Group has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software except that the audit trail feature of payroll software used by the Group to maintain payroll records did not operate throughout the year. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail has been preserved by the Group as per the statutory requirements for record retention.

g. As required by Section 143(3) of the Companies Act, 2013, we report that the matters stated in paragraph 3 of the Companies (Auditor's Report) Order (CARO) 2020, as included in the reports of the auditors of the Holding Company and its subsidiaries, to the extent applicable, include the following matter in respect of the Holding Company:

In respect of the Holding Company, pursuant to the provisions of Section 177 of the Companies Act, 2013 read with the applicable Rules made thereunder, the Holding Company is required to constitute an Audit Committee, and the Holding Company has duly constituted the Audit Committee in compliance with the said provisions. Further, all transactions entered into by the Holding Company during the year under review were within the limits prescribed under the applicable provisions of the Companies Act, 2013 and the Rules made thereunder.

For Sampat & Mehta LLP
Chartered Accountants
Firm's Registration No: 109031W/W101152

S.B.Rambhia

Sanjay Rambhia
Partner
Membership No.: 046265
UDIN: 26046265MQYKWJ3308

Place: Mumbai
Date: 14 Aug 2026

**Annexure A referred to in our Report of even date to the members of
Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
For the year ended 31st March, 2026**

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Act

We have audited the internal financial controls over financial reporting of Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited) ('the Holding Company'), and its subsidiary as at March 31, 2026 in conjunction with our audit of the Consolidated financial statements of the Group for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding company and its subsidiary company, which is company incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit.

We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by the Institute of Chartered Accountants of India ("the ICAI") and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting including obtaining an understanding of internal financial controls over financial reporting, assessing the reisk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, incuding the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Group's internal financial controls over financial reporting.

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

Meaning of Internal Financial Controls Over Financial Reporting

A Group's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Consolidated financial statements for external purposes in accordance with generally accepted accounting principles. A Group's internal financial control over financial reporting includes those policies and procedures that ;

(1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Group;

(2) Provide reasonable assurance that transactions are recorded as necessary to permit accepted accounting principles, and that receipts and expenditures of the Group are being made only in accordance with authorizations of management and directors of the Group; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Group's assets that could have a material effect on the Consolidated financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the itnernal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliances with the policies or procedures may deteriorate.

Opinion

In our opinion, the Group has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal financial control stated in the Gudiance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For Sampat & Mehta LLP
Chartered Accountants
Firm's Registration No: 109031W/W101152

S.B.Rambhia

Sanjay Rambhia
Partner
Membership Number: 046265
UDIN: 26046265MQYKWJ3308

Place: Mumbai
Date: 14 Aug 2026

Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
Consolidated Balance Sheet as at March 31, 2026

Amount in INR Lakhs

Particulars	**Note**	**As at March 31, 2026**	**As at March 31, 2025**
I EQUITY AND LIABILITIES			
1 Shareholder's Funds			
Share capital	4	766.78	1.53
Reserves and surplus	5	1,973.72	2,289.66
		2,740.50	2,291.19
2 Non-current liabilities			
Deferred tax liabilities (net)	6	23.85	33.48
Long-term provisions	7	206.62	68.94
		230.47	102.42
3 Current liabilities			
Trade payables	8		
- Micro and Small Enterprises		79.80	4.65
- Others		610.01	17.27
Short-Term Borrowings	9	-	-
Short-Term Provisions	10	26.43	21.92
Other current liabilities	11	3,163.46	3,244.53
		3,879.70	3,288.37
		6,850.67	**5,681.98**
II ASSETS			
1 Non-Current Assets			
Property, Plant and Equipment	12		
- Tangible assets		140.34	68.13
- Intangible assets		769.98	648.72
- Intangible assets under development		145.00	2.33
		1,055.32	719.18
Long term loans and advances	13	1,130.18	363.06
Other non-current assets	14	266.20	57.37
		2,451.69	1,139.61
2 Current assets			
Trade receivables	15	2,741.95	2,301.22
Cash and bank balances	16	1,107.95	2,033.61
Short term loans and advances	17	482.95	207.54
Other current assets	18	66.13	-
		4,398.98	4,542.37
		6,850.67	**5,681.98**

Significant accounting policies 2

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Sampat & Mehta LLP
Chartered Accountants

S. B. Rambhia

Sanjay Rambhia
Partner
Membership No :046265

Place: Mumbai
Date: 14 Aug 2026

For and on behalf of the Board of Directors of Coreintegra Consulting Services Limited

Gaurav Bali
Director
DIN: 05323281

Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

Pallav Jain
Chief Financial Officer

PAN: ALBPJ2154Q

V.V.Kadam

Vinay Kadam
Company Secretary and Compliance Officer
Membership No.: A26093

CORE INTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
Consolidated Statement of profit and loss for the year ended March 31, 2026

Amount in INR Lakhs

	Particulars	**Note**	**Year ended March 31, 2026**	**Year ended March 31, 2025**
I.	Revenue from operations & other operating income	19	51,514.78	40,260.87
II.	Other income	20	115.12	178.73
III.	Total revenue (I + II)		**51,629.90**	**40,439.60**
IV.	**Expenses:**			
	Employee benefits expenses	21	32,424.63	26,842.70
	Finance costs	22	15.75	3.58
	Depreciation and amortisation expense	23	175.22	174.76
	Other expenses	24	18,488.81	12,998.70
V.	**Total expenses**		**51,104.41**	**40,019.75**
VI.	**Profit before tax and exceptional items(III - V)**		**525.50**	**419.85**
VII.	**Exceptional Item**			
	Gratuity provision		55.77	
VII.	**Prior period item [Net Income/(Expense)]**	25	-	**25.25**
VIII.	**Profit before tax (VI + VIII)**		**469.72**	**445.10**
IX.	**Tax expense:**			
	Current tax		28.23	18.95
	Deferred tax		(9.63)	51.00
	Short/(excess) for earlier year		1.81	(1.77)
			20.42	**68.17**
X.	**Profit after tax (VIII - IX)**		**449.30**	**376.93**
	Earnings per equity share:			
	Basic and diluted	26	5.86	4.92

Significant accounting policies 2

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For Sampat & Mehta LLP
Chartered Accountants

S. B. Rambhia

Sanjay Rambhia
Partner
Membership No :046265

Place: Mumbai
Date: 14 Aug 2026

For and on behalf of the Board of Directors of Coreintegra Consulting Services Limited

Gaurav Bali

Gaurav Bali
Director
DIN: 05323281

Mahesh

Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

Pjain

Pallav Jain
Chief Financial Officer

PAN: ALBPJ2154Q

V.V. Kadam

Vinay Kadam
Company Secretary and Compliance Officer
Membership No.: A26093

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
Consolidated Statement of Cashflows for the year ended March 31, 2026

Amount in INR Lakhs

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A Cash Flow From operating activities		
Profit before tax	**469.72**	**445.10**
Adjustments for :		
Depreciation and amortisation	175.22	174.76
Interest paid	6.93	1.83
Debit Balances written off	0.04	22.47
Creditors written back	-	(0.78)
Deposit Written off	-	1.85
Reversal of TDS pertaining to FY 22-23	(1.81)	1.77
Gain on sale of Property, Plant and Equipment	-	(2.47)
Gain on sale of Mutual Fund	-	(23.63)
Interest Income	(66.63)	(106.04)
Operating profit before working capital changes	**583.47**	**514.87**
Changes in assets and liabilities :		
Increase/(Decrease) in trade payables	667.90	(42.87)
(Decrease)/Increase in other current liabilities	(81.06)	901.24
(Decrease)/Increase in short term provisions	4.51	0.32
(Decrease)/Increase in long term provisions	137.68	(89.42)
Decrease/(Increase) in trade receivables	(440.77)	(932.95)
(Increase)/Decrease in short term loans & advances	(275.41)	(140.20)
Decrease/(Increase) in other non-current assets	(208.83)	439.94
Decrease/ (Increase) in Other current assets	(66.13)	-
Cash generated from operating acitivities	321.36	650.93
Taxes paid (net of refund)	(795.35)	(77.48)
Net cash generated from operating activities - (A)	**(473.98)**	**573.46**
B Cash flow from investing activities:		
Purchase of tangible / intangible assets	(511.38)	(344.23)
Sale of tangible assets	0.00	6.10
Sale of investments	-	73.63
Maturity/ (Placement) of fixed deposit	982.20	(920.96)
Interest income	66.63	106.04
Net (outflow) / inflow from investing activities - (B)	**537.45**	**(1,079.41)**
C Cash flow from financing activities		
Loan taken from director	20.75	55.00
Loan repaid to director	(20.75)	(55.00)
Interest paid	(6.93)	(1.83)
Proceeds from Bank Overdraft	8,795.71	7,022.61
Repayment of Bank Overdraft	(8,795.71)	(7,022.61)
Net cash used in financing activities - (C)	**(6.93)**	**(1.83)**

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
Consolidated Statement of Cashflows for the year ended March 31, 2026

		Amount in INR Lakhs
Particulars	**Year ended March 31, 2026**	**Year ended March 31, 2025**
Net increase /(decrease) in cash and cash equivalents - (A+B+C)	**56.54**	**(507.79)**
Cash and cash equivalents at the beginning of the year	205.97	713.76
Cash and cash equivalents at the end of the year	**262.52**	**205.97**
Components of cash & cash equivalents at the year end		
Cash on hand	1.13	0.90
Balances with banks		
In current accounts	261.39	205.07
	262.51	**205.97**

Notes:

1) The cash flow statement has been prepared under Indirect method in accordance with the requirements of Accounting Standard 3 - Cash Flow Statement.
2) The figures in brackets indicate outflows of cash and cash equivalents.
3) Previous year's figures are re-grouped, re-arranged and reclassified wherever necessary.

As per our report of even date
For Sampat & Mehta LLP
Chartered Accountants

S.B. Rambhia

Sanjay Rambhia
Partner
Membership No :046265

For and on behalf of the Board of Directors of
Coreintegra Consulting Services Limited

Gaurav Bali

Gaurav Bali
Director
DIN: 05323281

Mahesh

Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

Jain

Pallav Jain
Chief Financial Officer

PAN: ALBPJ2154Q

V V Kadam

Vinay Kadam
Company Secretary
and Compliance Officer
Membership No.: A26093

Place: Mumbai
Date: 14 Aug 2026

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
Notes forming part of the Consolidated Financial Statements

1 Background

The Consolidated Financial Statements relate to Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited) ("the Holding Company") and its Subsidiary Company. The Holding Company and it subsidiary constitute the Group.

The Group is predominantly engaged in the business of temporary and permanent staffing services, payroll processing, labour law compliance services.

2 Basis of Preparation

a) Statement of Compliance

The Consolidated Financial Statements have been prepared in accordance with the Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Accounting Standards) Rules, 2021 as amended from time to time.

b) All amounts have been rounded off to the nearest Lakhs or decimal thereof, unless otherwise indicated.

c) Current and Non-current classification

All assets and liabilities have been classified as current or non-current as per the Group's operating cycle and other criteria set out in the Schedule III of the Companies Act, 2013. Based on the nature of services and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Group has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

d) Principles of Consolidation:

The Consolidated Financial Statements have been prepared on the following basis:

i) The Financial Statements of the Subsidiary Company used in the consolidation are drawn up to the same reporting date as of the Holding Company, i.e. for the year ended 31 March 2026.

ii) The Financial Statements of the Holding Company and its Subsidiary Company have been consolidated on a line-by-line basis by adding together like items of assets, liabilities, income and expenses, after eliminating intra-group balances, intra-group transactions and resulting unrealized profits or losses, unless cost cannot be recovered.

iii) The excess of cost to the Group of its investments in the Subsidiary Company over its share of equity of the Subsidiary Company at the dates on which the investments in the Subsidiary Company was made, is recognized as 'Goodwill' being an asset in the Consolidated Financial Statements and is tested for impairment on annual basis. On the other hand, where the share of equity in the Subsidiary Company as on the date of investment is in excess of cost of investments of the Group, it is recognized as 'Capital Reserve' and shown under the head 'Reserves & Surplus', in the Consolidated Financial Statements. The 'Goodwill' / 'Capital Reserve' is determined separately for each Subsidiary Company entity and such amounts are not set off between different entities.

iv) Minority Interest in the net assets of the consolidated subsidiary consist of the amount of equity attributable to the minority shareholders at the date on which investments in the Subsidiary Company were made and further movements in their share in the equity, subsequent to the dates of investments. Net profit / loss for the year of the subsidiary attributable to minority interest is identified and adjusted against the profit after tax of the Group in order to arrive at the income attributable to shareholders of the Group.

v) Goodwill arising on consolidation is not amortized but tested for impairment.

e) Particulars of subsidiary:

Name of Subsidiaries	Country of Incorporation	Percentage of Voting Power as at 31 March, 2026
Coreintegra Global Services Private Limited	India	100%

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

V.V.K

3 **Significant Accounting Policies**

a) **Property, Plant and Equipments**

i) **Tangible Assets**

An item is recognised as an asset, if and only if, it is probable that the future economic benefits associated with the item will flow to the Group and its cost can be measured reliably. PPE are initially recognised at cost. The initial cost of PPE comprises purchase price (including non-refundable duties and taxes but excluding any trade discounts and rebates), borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Following initial recognition, PPE are carried at cost less accumulated depreciation and accumulated impairment losses, if any.

Subsequent costs are included in the asset's carrying amount or recognised as separate assets, as appropriate, only when it is probable that the future economic benefits associated with expenditure will flow to the Group and the cost of the item can be measured reliably. When significant parts of property, plant and equipment are required to be replaced at intervals, the Group recognises such components separately and depreciates them based on their specific useful lives. All other repairs and maintenance are charged to Statement of Profit and Loss at the time of incurrence.

Gains or losses arising from de-recognition of PPE are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Depreciation on property, plant and equipment is calculated on a written down value method using the rates arrived at based on the useful lives estimated by the management which are in line with the useful lives prescribed in Schedule II of the Companies Act, 2013.

The estimated useful lives of assets are as follows:

Asset	Useful life
Computers- Servers & networks	6 years
Computers- End user devices	3 years
Vehicles	8 years
Furniture & Fittings	10 years
Office Equipments	5 years

Lease hold improvement are depreciated over its useful life.

The useful lives, residual values and depreciation method of PPE are reviewed, and adjusted appropriately, at-least as at each reporting date so as to ensure that the method and period of depreciation are consistent with the expected pattern of economic benefits from these assets. The effects of any change in the estimated useful lives, residual values and / or depreciation method are accounted prospectively, and accordingly the depreciation is calculated over the PPE's remaining revised useful life. The cost and the accumulated depreciation for PPE sold, scrapped, retired or otherwise disposed off are derecognised from the balance sheet and the resulting gains / (losses) are included in the statement of profit and loss within other expenses / other income.

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CORE INTEGRA CONSULTING SERVICES LTD. MUMBAI

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ii) Intangible Assets

Intangibles in the form of software development is capitalised when it is identifiable, over which the Group has a control, whose cost is measurable reliably and there is probability of earning future economic benefit from the same. Internal development of intangible assets are capitalised either individually or as a knowledge bank in the form of software, once their technical feasibility and ability to generate future economic benefits is established in accordance with the requirement of Accounting Standard 26. Expenditure directly attributable to the development of an Intangible asset in accordance with the requirements of Accounting Standard 26 are capitalized.

Intangible assets are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any.

Intangible assets are amortized on a straight-line basis over the estimated useful economic life. The Group amortizes intangible assets (Technology related costs and software) over the best estimate of its useful life which is 5 years.

The costs related to planning and post implementation phases of development are expensed as incurred. Expenditure on research activities are recognized in the Statement of Profit and Loss as incurred.

Development activities relate to production of new or substantially improved products and processes. Development expenditure incurred on an individual project is recognized as an intangible asset when the Group can demonstrate all the following:

- The technical feasibility of completing the intangible asset so that it will be available for use or sale.
- Its intention to complete the asset and its ability and intention to use or sell the asset.
- How the asset will generate future economic benefits.
- The availability of adequate resources to complete the development and to use or sell the asset.
- The ability to measure reliably the expenditure attributable to the intangible asset during development.

The amortization period and the amortization method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortization period is changed accordingly. If there has been a significant change in the expected pattern of economic benefits from the asset, the amortization method is changed to reflect the changed pattern. Such changes are accounted prospectively in accordance with AS 5 - Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

b) Impairment of assets

Assets that are subject to depreciation and amortization are reviewed for impairment, whenever events or changes in circumstances indicate that the carrying amount may not be recoverable or when annual impairment testing for an asset is required. Such circumstances include, though are not limited to, significant or sustained decline in revenues or earnings and material adverse changes in the economic environment.
Consideration is given at each balance sheet date to determine whether there is any indication of impairment of the carrying amount of the Group's assets. If any indication exists, an asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value based on an appropriate discount factor.

Reversal of impairment losses recognized in prior years is recorded when there is an indication that the impairment losses recognized for the asset no longer exists or has decreased. However, the increase in carrying amount of an asset due to reversal of an impairment loss is recognized to the extent it does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognized for the asset in prior years.

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

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c) Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the long term investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

d) Current and Deffered Tax

Tax expenses for the period, comprising current and deferred tax, are included in the determination of the net profit or loss for the period. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the taxation laws.

Current income tax assets and liabilities are off-set against each other and the resultant net amount is presented in the balance sheet, if and only when, (a) the Group currently has a legally enforceable right to set-off the current income tax assets and liabilities, and (b) when it relates to income tax levied by the same taxation authority and where there is an intention to settle the current income tax balances on net basis.

Deferred tax is recognized for all the timing differences, subject to the consideration of prudence in respect of deferred tax assets. Deferred tax assets are recognized and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted as at balance sheet date. At each balance sheet date the Group re-assess unrecognized deferred tax assets, if any.

Current tax assets and liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and liabilities relates to taxes on income levied by the same governing taxation laws.

e) Provisions, contingent liabilities and contingent assets

The Group creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources would be required to settle the obligation, the provision is reversed.

Contingent assets are not recognized in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognized in the period in which the change occurs.

f) Revenue Recognition

Revenue is recognized to the extent probable that the economic benefits will flow to the Group and the revenue can be reliably measured.

<u>Service Income</u>

Income from compliance business is recognised in accordance with the terms and conditions of the Service contracts on rendering of the services.

Revenue from staffing services is recognised at the gross value of the consideration receivable as per the substance of the agreement on the basis of rendering of the services.

<u>Interest Income</u>

Interest Income is recognised on a time proportion basis taking into account the amount outsatanding and the rate applicable.

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP ★ MUMBAI ★

COREINTEGRA CONSULTING SERVICES LTD. ★ MUMBAI

V.V.K

g) Employee Benefits Expenses

Retirement benefit in the form of Provident Fund is a defined contribution scheme and the Group has no obligation, other than the contribution payable to the provident fund. The Group recognizes contribution payable to the provident fund scheme as an expenditure, when an employee renders the related service.

The Group operates defined benefit plan for its employees, viz., gratuity. The costs of providing benefits under the plan are determined on the basis of actuarial valuation at each year-end. Actuarial valuation is carried out for using the projected unit credit method. In accordance with the local laws and regulations, all the employees in India are entitled for the Gratuity plan. The said plan requires a lump-sum payment to eligible employees (meeting the required vesting service condition) at retirement or termination of employment, based on a pre-defined formula. The obligation towards the said benefits is recognised in the balance sheet, at the present value of the defined benefit obligations less the fair value of plan assets (being the funded portion). The present value of the said obligation is determined by discounting the estimated future cash outflows, using interest rates of government bonds. The interest income / (expense) are calculated by applying the above-mentioned discount rate to the plan assets and defined benefit obligations liability. The net interest income / (expense) on the net defined benefit liability is recognised in the statement of profit and loss. However, the related re-measurements of the net defined benefit liability are recognised directly in the statement of profit and loss in the period in which they arise. The said re-measurements comprise of actuarial gains and losses (arising from experience adjustments and changes in actuarial assumptions), the return on plan assets (excluding

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Group treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred.

The Group presents the leave as a current liability in the balance sheet, to the extent it does not have an unconditional right to defer its settlement for 12 months after the reporting date. Where Group has the unconditional legal and contractual right to defer the settlement for a period beyond 12 months, the same is presented as non-current liability.

h) Borrowing Cost

Borrowing costs that are attributable to acquisition or construction of qualifying assets are capitalized as a part of cost of such assets unto the commencement of commercial operations. A qualifying assets is the one that necessarily takes substantial period of time to get ready for intended use. Other borrowing costs are recorded as an expense in the year in which they are incurred.

i) Leases

Lease transactions are accounted in accordance with Accounting Standard 19- Leases.

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Operating lease payments are recognized as an expense on straight line basis in the statement of profit and loss.

j) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less (that are readily convertible to known amounts of cash and cash equivalents and subject to an insignificant risk of changes in value) and funds in transit. However, for the purpose of the statement of cash flows, in addition to above items, any bank overdrafts/ cash credits that are integral part of the Group's cash management, are also included as a component of cash and cash equivalents.

CHARTRED ACCOUNTANTS
SAMPAT & MEHTA LLP
MUMBAI

COREINTEGRA CONSULTING SERVICES LTD.
MUMBAI

Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
Notes forming part of the Consolidated Financial Statements

k) Segment Accounting

Business Segment :

The business segment has been considered as the primary segment.
The Group's primary business segments are reflected based on principal business activities, the nature of service, the differing risks and returns, the organization structure and the internal financial reporting system.

l) Earnings per share

Basic earnings per share are calculated by dividing the net profit for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

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SAMPAT & MEHTA LLP
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COREINTEGRA CONSULTING SERVICES LTD.
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Coreintegra Consulting Services Limited
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Notes forming part of the Consolidated Financial Statements

		Amount in INR Lakhs	
		As at March 31, 2026	**As at March 31, 2025**
4	**Share capital**		
	Authorised shares		
	2,50,00,000 (2025: 50,000) equity shares of INR 10 each	2,500.00	5.00
		2,500.00	5.00
	Issued, subscribed & fully paid up shares		
	76,67,805 equity shares of INR 10 each	766.78	-
	31st March 2025: 15,305 equity shares of INR 10 each	-	1.53
		766.78	-

4a. Reconciliation of equity shares outstanding at the beginning and at the end of the reporting year

Particulars	March 31, 2026		March 31, 2025	
	No. of shares	Amount in INR Lakhs	No. of shares	Amount in INR Lakhs
At the beginning of year	15,305	1.53	15,305	1.53
Bonus Shares issued during the year	76,52,500	765.25	-	-
At the end of the year	**76,67,805**	**766.78**	**15,305**	**1.53**

4b. Terms / rights attached to equity shares

The Company has one class of equity shares having a par value of INR 10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

4c. Bonus issue of equity shares

During the year, the Company issued 76,52,500 equity shares of INR 10 each as bonus shares in the ratio of 500:1, by capitalization of profit and loss INR 0.54 lakhs, securities premium INR 764.71 lakhs in accordance with the Companies Act, 2013.

4d. Details of shareholders holding more than 5% shares in the Company

Particulars	March 31, 2026		March 31, 2025	
	No. of shares	% holding	No. of shares	% holding
Equity shares of INR 10 each fully paid				
Sriram Natarajan	37,67,520	49.13%	7,520	49.13%
Eureka Outsourcing Solutions Pvt Ltd	21,86,865	28.52%	4,365	28.52%
Gaurav Bali	9,59,415	12.51%	1,915	12.51%
Mahesh Krishnamoorthy	3,83,265	5.00%	765	5.00%

4e. Shares held by the promoters as at 31st March 2026

Promoter Name	No of Shares	% of Total Shares	% Change in no. of shares during the period	% Change in holding during the period
Sriram Natarajan	37,67,520	49.13%	50000.00%	0.00%
Sangeetha Sriram	2,19,939	2.87%	50000.00%	0.00%
Gaurav Bali	9,59,415	12.51%	50000.00%	0.00%

CHARTERED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
Notes forming part of the Consolidated Financial Statements

Amount in INR Lakhs

	As at March 31, 2026	As at March 31, 2025

4f. Shares held by the promoters as at 31st March 2025

Promoter Name	No of Shares	% of Total Shares	% Change in no. of shares during the period	% Change in holding during the period
Sriram Natarajan	7,520	49.13%	0.00%	0.00%
Sangeetha Sriram	439	2.87%	-78.64%	-78.64%
Gaurav Bali	1,915	12.51%	538.33%	538.38%

		As at March 31, 2026	As at March 31, 2025
5	**Reserves & surplus**		
	Consolidated Statement of Profit and Loss		
	Balance at the beginning of the year	1,524.95	1,148.02
	Profit for the year	449.30	376.93
	Utilised for Bonus issue	(0.54)	-
	Closing balance (a)	**1,973.72**	**1,524.95**
	Securities Premium		
	Balance at the beginning of the year	764.71	764.71
	Additions during the year	-	-
	Utilised for Bonus issue	(764.71)	-
	Closing balance (b)	-	764.71
	Total (a+b)	**1,973.72**	**2,289.66**
6	**Deferred tax liabilities (net)**		
	Deferred tax liability on account of		
	Property, Plant and Equipment	82.50	56.35
	Deferred tax assets on account of		
	Provision for Gratuity and Leave Encashment	(58.65)	(22.87)
		23.85	**33.48**
	Movement in deferred tax liabilities/assets		
	Depreciation		
	Opening balance as of April 1	56.34	27.79
	Tax income/(expense) during the period recognised in profit or loss	26.16	28.55
	Closing balance as at March 31	**82.50**	**56.34**
	Provision for Gratuity and leave encashment		
	Opening balance as of April 1	(22.87)	(45.29)
	Tax income/(expense) during the period recognised in profit or loss	(35.79)	22.42
	Closing balance as at March 31	**(58.65)**	**(22.87)**
	Net deferred tax assets/liabilities	**23.85**	**33.48**
7	**Long term provisions**		
	Gratuity [Refer note 28]	45.96	28.11
	Gratuity for managed services [Refer note 28]	149.20	29.56
	Leave Encashment	11.46	11.27
		206.62	**68.94**
8	**Trade payables**		
	a) Total outstanding dues of micro and small enterprises, and [**Refer 8(a)]**	79.80	4.65
	b) Others	610.01	17.27
		689.81	**21.92**

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Amount in INR Lakhs

	As at March 31, 2026	As at March 31, 2025

Note 8(a)

The information regarding Micro Enterprises and Small Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company.

Particulars	As at March 31, 2026	As at March 31, 2025
a) Principal amount remaining unpaid	79.80	4.65
b) Interest due thereon remaining unpaid	-	-
c) Interest paid by the Company in terms of Section 16 of Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 along with the amount of the payment made to the supplier beyond the Appointed Day	-	-
d) Interest due and payable for the period of delay in making payment (which have been paid but beyond the Appointed Day during the year) but without adding the interest specified under MSMED Act, 2006	-	-
e) Amount of interest accured and remaining unpaid	-	-
f) Amount of further interest remaining due and payable even in the succedding years untill such date when the interest dues above are actually paid to the small enterprise	-	-

Note 8(b) - Trade Payables Ageing Schedule

	As at March 31, 2026	As at March 31, 2025
a) MSME		
Less than 1 year	60.26	4.65
1-2 years	7.67	-
2-3 years	6.65	-
More than 3 year	5.23	-
	79.80	**4.65**
b) Other than MSME		
Less than 1 year	437.23	16.86
1-2 years	82.01	0.36
2-3 years	75.54	0.05
More than 3 year	15.23	-
	610.01	**17.27**

Amount in INR Lakhs

		As at March 31, 2026	As at March 31, 2025
9	**Short-Term Borrowings**		
	Bank Overdraft [Refer note 9(a)]	-	-
		-	-

Note 9(a)

The Company has availed an overdraft facility of overdraft of INR 600.00 Lakhs from ICICI Bank vide Sanction Letter dated March 11, 2024, which is secured against Fixed Deposit amounting to INR 677.43 Lakhs, Overdraft carries interest @ 8.10 % p.a.

The Company has availed a facility of working capital demand loan of INR 600.00 Lakhs from ICICI Bank at interest of MCLR-3 months + 1.75% which is secured against Current Asset and Fixed Deposit amounting to INR 180.00 Lakhs. This facility is availed in terms of Sanction Letter dated July 07, 2025.

		As at March 31, 2026	As at March 31, 2025
10	**Short-Term Provisions**		
	Gratuity (net) [Refer note 28]	0.49	0.42
	Gratuity for managed services [Refer note 28]	25.61	21.19
	Leave encashment	0.33	0.31
		26.43	21.92
11	**Other current liabilities**		
	Employee benefits payable	810.35	661.79
	Other payables		
	Statutory dues payable (including tax deducted at source, service tax, professional tax, ESIC, PF etc)	359.32	933.23
	Deposits received	1.50	1.50
	Advance from clients towards reimbursement	1,728.32	1,486.72
	Advances from clients	215.84	135.21
	Expenses accrued	48.13	26.08
		3,163.46	3,244.53

Note 11(a)

Movement in Advance from clients towards reimbursement

Opening Balance	1,465.90	740.46
Add: Advance received	13,650.81	9,004.24
Less: Revenue recognised	13,388.38	8,257.98
Closing Balance	1,728.32	1,486.72

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12 Property, plant and equipment and intangible assets

Amount in INR Lakhs

	Tangible assets					Intangible assets	Intangibles under Development	
Owned assets	**Computers**	**Office Equipments**	**Furniture & fixtures**	**Vehicles**	**Total**	**Softwares**	**Software** [Refer note 12(a)]	**Total**
Cost								
April 1, 2024	107.41	21.86	58.00	22.53	209.80	1,038.75	-	1,038.75
Additions	38.75	1.05	8.27	-	48.07	293.84	2.33	296.16
Capitalisation	-	-	-	-	-	-	-	-
Disposals	-	(4.58)	-	(5.69)	(10.26)	-	-	-
At March 31, 2025	146.16	18.34	66.27	16.84	247.60	1,332.59	2.33	1,334.91
Additions	104.10	4.78	0.93	-	109.80	254.25	147.33	401.58
Capitalisation	-	-	-	-	-	4.65	(4.65)	-
Disposals	-	(0.00)	-	-	(0.00)	-	-	-
At March 31, 2026	**250.25**	**23.11**	**67.20**	**16.84**	**357.40**	**1,591.49**	**145.00**	**1,736.49**
Depreciation								
April 1, 2024	85.99	16.49	37.25	9.44	149.16	546.06	-	546.06
Charge for the year	24.01	2.00	7.47	3.47	36.94	137.82	-	137.82
Disposals	-	(3.20)	-	(3.43)	(6.63)	-	-	-
At March 31, 2025	110.00	15.28	44.71	9.48	179.48	683.87	-	683.87
Charge for the year	27.19	1.94	6.16	2.30	37.59	137.64	-	137.64
Disposals	-	-	-	-	-	-	-	-
At March 31, 2026	**137.19**	**17.22**	**50.87**	**11.78**	**217.06**	**821.51**	**-**	**821.51**
Net block								
At March 31, 2026	**113.06**	**5.89**	**16.32**	**5.06**	**140.34**	**769.98**	**145.00**	**914.98**
At March 31, 2025	**36.16**	**3.05**	**21.55**	**7.36**	**68.13**	**648.72**	**2.33**	**651.04**

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Notes :

a) The vehicle having written down value of INR 5.06 (lakhs) (PY: INR 9.04 lakhs) is held in the name of the Director for and on behalf of the Company.

a) Intangibles under development Ageing as at March 31, 2026.

	Amount in intangible assets under development for a period				
	Less than 1 Year	**1 to 2 Years**	**2 to 3 Years**	**More than 3 Years**	**Total**
Projects in Progress	147.33	-	-	-	147.33
Projects temporarily Suspended	-	-	-	-	-
Total	**147.33**	-	-	-	**147.33**

Intangibles under development Ageing as at March 31, 2025

	Amount in intangible assets under development for a period				
	Less than 1 Year	**1 to 2 Years**	**2 to 3 Years**	**More than 3 Years**	**Total**
Projects in Progress	2.33	-	-	-	2.33
Projects temporarily Suspended	-	-	-	-	-
Total	**2.33**	-	-	-	**2.33**

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		Amount in INR lakhs	
		As at March 31, 2026	As at March 31, 2025
13	**Long term loans and advances**		
	Income tax (net of provision) [Refer note 13(a)]	1,094.18	323.06
	Capital advance	36.00	40.00
		1,130.18	**363.06**
	Note 13(a)		
	Provision for tax	28.23	17.17
14	**Other non current assets**		
	Unsecured, considered good		
	Security deposits	86.20	50.26
	Term Deposits with banks (Refer note 33)	180.00	7.11
		266.20	**57.37**
15	**Trade receivables**		
	Unsecured, considered good		
	a. Over 6 months from the date they were due for payment		
	-Considered good	323.41	158.80
	-Considered doubtful	-	-
	Less: Provision for doubtful debts	-	-
	b. Others - considered good	2,315.15	1,894.47
		2,638.56	2,053.27
	Unbilled revenue (Gross)	1,355.37	1,030.30
	Less: Corresponding expenses accrued	(1,251.98)	(782.35)
	Unbilled revenue (Net)	103.39	247.95
		2,741.95	**2,301.22**
	Trade receivables ageing schedule		
	Undisputed - Considered good		
	Less than 6 months	2,315.15	1,894.60
	6-12 months	254.69	143.65
	1-2 years	64.76	13.29
	2-3 years	2.78	1.74
	More than 3 years	1.18	-
		2,638.56	**2,053.27**

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		Amount in INR lakhs	
		As at March 31, 2026	**As at March 31, 2025**
16	**Cash and bank balances**		
	Cash and cash equivalents		
	Cash on hand	1.13	0.90
	Bank balances		
	In current accounts	261.39	205.07
		262.51	205.97
	Other bank balances		
	Deposit with bank having original maturity more than 3 months but less than 12 months [Refer note 33]	845.44	1,827.64
		1,107.95	**2,033.61**
17	**Short term loans and advances**		
	Prepaid expenses	51.52	39.55
	Expenses incurred for IPO*	50.79	-
	Unsecured, considered good		
	Advance to staff - Imprest	8.79	52.32
	Loans and advances recoverable in cash or kind	203.58	62.07
	Advance to vendors	168.27	53.59
		482.95	**207.54**

*Includes INR 7.10 Lakhs paid to the Statutory Auditors towards Interim Audit/ Certification work.

18	**Other current assets**		
	Accrued interest on fixed deposit	66.13	-
		66.13	-

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		Amount in INR Lakhs
	Year ended March 31, 2026	Year ended March 31, 2025
19 Revenue from operation		
Revenue from operation		
Rendering of services [Refer note 19(a) & (b)]	37,096.13	31,544.09
Unbilled Revenue [Refer note 19(a) & 19(b)]	1,362.31	1,030.30
	38,458.44	32,574.39
Reimbursement [Refer note 19(b)]	13,056.34	7,686.48
	51,514.78	**40,260.87**
Note 19(a)		
Details of sale of services		
Compliance	2,274.41	1,663.08
Payroll Processing	38.64	33.61
Staffing services	36,078.40	30,836.93
Software Services	66.99	40.78
	38,458.44	**32,574.39**

Note 19(b)

The Group is recognising revenue on staffing related services and reimbursement (including service charges) on gross basis since primary obligation of discharging the liability is on the Company.

20 Other incomes		
Interest on fixed deposits	66.63	106.04
Interest on income tax refund	1.61	12.69
Employees benefits written back	46.52	31.26
Gain on sale of investments	-	23.63
Gain on Sale of property, plant and equipment	-	2.47
Guarantee Commission received	0.36	1.87
Creditors written back	-	0.78
	115.12	**178.73**
21 Employee benefit Cost		
Salaries, bonus and allowances	30,808.44	25,234.69
Contribution to PF, ESIC & other funds	1,291.52	1,343.83
Leave encashment	81.37	82.53
Gratuity [Refer note 28]	199.03	60.11
Gratuity provision under managed services	21.03	99.30
Staff welfare	23.24	22.24
	32,424.63	**26,842.70**
22 Finance cost		
Interest on Bank overdraft	6.93	1.83
Interest on late payment of statutory dues	8.82	1.75
	15.75	**3.58**
23 Depreciation and amortisation		
Depreciation on tangible assets	37.59	36.94
Amortization of intangible assets	137.64	137.82
	175.22	**174.76**

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	Year ended March 31, 2026	Year ended March 31, 2025
	Amount in INR Lakhs	
24 Other expenses		
Client reimbursable expense	3,250.59	3,357.97
Expenses related to reimbursement **[Refer note 19(b)]**	13,055.79	7,686.48
Professional fees	1,348.11	1,227.03
Payment to auditors **[Refer note 24(a)]**	10.37	8.00
Expenses for increase in authorised capital	24.95	-
Rent	154.35	102.72
Insurance	324.52	265.69
Brokerage	2.66	2.53
Travelling expenses	42.74	62.07
Bad debts written-off	0.30	-
Server Charges	30.39	25.84
Hire charges	-	3.24
Electricity expenses	11.59	12.36
Printing & stationery	5.80	7.69
Telephone expenses	10.66	7.51
Repairs & maintenance	80.45	88.42
Office expenses	9.24	4.98
Corporate social responsibility expenses	-	7.40
Courier Expenses	38.33	18.32
Bank charges	6.29	4.41
Statutory dues paid	0.40	0.18
Loss on sale of assets	-	-
Director Sitting fees	4.35	
Miscellaneous expenses	76.39	105.86
Exchange loss on Foreign Currency	0.55	-
	18,488.81	**12,998.70**
Note 24(a)		
Statutory audit fees	6.50	5.50
Tax audit fees	0.60	0.50
Taxation matters	2.52	-
DRHP related certification	0.75	2.00
	10.37	**8.00**
25 Prior period items		
Income		
Rendering of services	-	476.88
	-	476.88
Expenses		
Professional fees	-	9.05
Client reimbursable expense	-	80.18
Employee benefit expenses	-	362.40
	-	451.63
	-	**25.25**

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26 Earnings per equity share (EPS)

The followings reflects the profit and share data used in the basic and diluted EPS computations :

	Year ended March 31, 2026	Year ended March 31, 2025
	Amount in INR Lakhs	
Total operation for the year		
Profit after tax	449.30	376.93
Weighted average number of shares outstanding at the year end (Nos.)		
Equity shares outstanding at the beginning of the year (Nos.)	15,305	15,305
Equity shares issued during the year (Nos)	76,52,500	-
Equity shares issued on 28 July 2025 Restated (Nos)	-	76,52,500
Equity shares outstanding at the end of the year (Nos.)	76,67,805	76,67,805
Weighted Average Number of Equity Shares during the year	76,67,805	76,67,805
Basic and diluted earning per share (INR)	5.86	4.92
Face value per share (INR)	10	10

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27 **Contingent liabilities and capital commitments:**

Amount in INR Lakhs

	Description	As at March 31, 2026	As at March 31, 2025
	Contingent liabilities		
	Performance gaurantee given on behalf of enterprise under significant influence of Key Management Personnel	22.61	62.73
	Capital commitment		
a)	For Comprehensive labour workforce management software	82.10	Not Determinable
b)	For developing Ctrl F software for labour compliance	Not Determinable	Not Determinable

28 **Gratuity and post employment benefit plans:**

a) **Defined contribution plans**

The Group makes provident fund contributions for eligible employees. Under the schemes, the Group is required to contribute a specified percentage / fixed amount of the payroll costs to fund the benefits. The contributions as specified under the law are paid to the provident fund set up by the government authority.

The Group recognised INR 1,006.34 lakhs (2025: INR 1,035.58 lakhs) for provident fund contributions in the Statement of Profit and Loss. The contributions payable to these plans by the Group are at rates specified in the Rules of the schemes.

b) **Defined benefit plans**

Gratuity plan

The Parent Company makes annual contributions to the Employees' Group Gratuity-cum-Life Assurance Scheme of the ABSLI Group Unit Linked Plan (Gratuity) V04, a funded defined benefit plan for eligible employees. The scheme provides payment to vested employees at retirement, death or on resignation/termination of employment of an amount equivalent to 15 days salary for each completed year of service or part thereof in excess of six months. Vesting occurs upon completion of five years of service. Gratuity expenses for employee under managed services for a majority of clients are accounted on cash basis as it is being reimbursed by client on actual basis.

The following tables summarise the components of net benefit expense recognised in the statement of profit and loss and the funded status and amounts recognised in the balance sheet for the respective plans.

(i) **Amount recognised in balance sheet**

	For Year Ended March 31, 2026		For Year Ended March 31, 2025	
Description	**Employees under managed services**	**Inhouse employees**	**Employees under managed services**	**Inhouse employees**
Amount in Balance Sheet :				
Liabilities	186.92	46.45	147.66	28.53
Assets	12.11	-	96.91	-
Net Liability	**174.81**	**46.45**	**50.75**	**28.53**
Current liability	25.61	0.49	21.19	0.42
Non current liability	149.20	45.96	29.56	28.11

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(ii) Amount to be recognised in the statement of profit and loss

Description	For Year Ended March 31, 2026		For Year Ended March 31, 2025	
	Employees under managed services	Inhouse employees	Employees under managed services	Inhouse employees
Current service cost	24.36	11.86	21.11	14.75
Interest on obligations	10.36	1.93	9.89	2.90
Expected return on planned assets	(7.53)	-	(1.65)	-
Net actuarial gain recognized in the year	162.48	(4.43)	111.88	(16.55)
Recognised Past Service Cost-Vested	43.19	11.21	-	-
Recognised Past Service Cost-Unvested	1.37	-	-	-
Total included in 'employee benefit expenses'	**234.24**	**20.57**	**141.23**	**1.10**

(iii) Changes in the present value of the defined benefit obligation representing reconciliation of opening and closing balances thereof are as follows:

Description	For Year Ended March 31, 2026		For Year Ended March 31, 2025	
	Employees under managed services	Inhouse employees	Employees under managed services	Inhouse employees
Opening defined benefit obligation	147.66	28.53	138.29	40.47
Interest cost for the year	10.36	1.93	9.89	2.90
Current service cost	24.36	11.86	21.11	14.75
Actuarial (gain)/loss on obligation	157.21	(4.43)	112.34	(16.55)
Past Service Cost	44.57	11.21	-	-
Adjustment	(197.23)	(2.64)	(133.97)	(13.04)
Projected benefit obligation, end of the period	**186.92**	**46.45**	**147.66**	**28.53**

(iv) Changes in the fair value of plan assets representing reconciliation of opening and closing balances thereof are as follows:

Description	For Year Ended March 31, 2026		For Year Ended March 31, 2025	
	Employees under managed services	Inhouse employees	Employees under managed services	Inhouse employees
Opening fair value of plan assets	96.91	-	13.23	-
Adjusment in fund	-	-	-	-
Expected return	7.53	-	1.65	-
Acturial (losses) and gains	(5.27)	-	0.46	-
Contributions by employer	110.17	-	215.55	-
Benefits Paid	(197.23)	-	(133.97)	-
Closing balance of fund	**12.11**	-	**96.91**	-

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(v) Composition of the plan assets

	For Year Ended March 31, 2026		For Year Ended March 31, 2025	
Description	**Employees under managed services**	**Inhouse employees**	**Employees under managed services**	**Inhouse employees**
Policy of insurance	100%	-	100%	-

(vi) Principal actuarial assumptions at the balance sheet date (expressed as weighted averages):

	For Year Ended March 31, 2026		For Year Ended March 31, 2025	
Description	**Employees under managed services**	**Inhouse employees**	**Employees under managed services**	**Inhouse employees**
Discount rate as on 31st March	7.90%	7.25%	7.05%	6.80%
Expected return on plan assets at 31st March	7.90%	-	7.05%	-
Annual increase in salary cost	1.00%	1.00%	1.00%	1.00%

The details of the Group's post-retirement and other benefit plans for its employees given above are certified by the actuary and relied upon by the Auditors.

29 Leases

Disclosures as per Accounting Standards (AS-19) on "Leases" are given below:

a) The Group has taken various office premises under operating lease or leave and license agreement. These are generally non cancelable and ranges between 11 months to 2 years under leave and license , or longer for other lease
b) The Group has not sub-leased any of the above assets taken on lease.
c) There are no provisions relating to contingent rent.
d) The terms of renewal/ purchase option and escalation clauses are those normally prevalent in similar agreements.
e) There are no undue restrictions or onerous clauses in the agreements.
f) Operating lease expenses are expensed out in the year in which they are incurred.

Amount in INR Lakhs

Particulars	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
Lease payment recognised in statement of profit and loss	154.35	102.72
Future minimum lease payments :		
Not later than 6 Months	-	45.82
Not later than 1 year	148.91	38.00
Later than 1 year and not later than 5 years	455.03	61.42
Greater than 5 years	-	-
Total future minimum lease payments	**603.93**	**145.24**

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30 **Segmental Information**

The Group is primarily operating in a single business segment i.e. staffing related service and compliance services. Information on business or geographical segment as prescribed under Accounting Standard – 17 Segmental Reporting, are not applicable as entire operations are in India.

31 The Group has Earnings and Expenditure in Foreign Currency during the financial year as under:

Amount in INR Lakhs

Particulars	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
Earnings in Foreign Currency	29.10	10.28
Expenditure in Foreign Currency	432.64	34.21

32 Previous year's figures are re-grouped / re-arranged wherever necessary and possible so as to confirm to current year's classification.

33 **The Company has placed fixed deposits under lien in respect of credit facilities and guarantees as follows:**

Amount in INR Lakhs

Particulars	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**
For facilities availed by the Company	857.43	677.43
For guarantee given on behalf of group company	22.61	62.73
For performance guarantee given for the Company	34.16	34.16
Total Fixed Deposits under Lien	**914.21**	**774.33**

Out of the above, fixed deposits amounting to INR 180.00 Lakhs (March 31, 2025: INR 74.28 lakhs) have maturity beyond twelve months from the reporting date and are classified under Other Non-Current Assets – Term Deposits with Bank

The balance fixed deposits under lien amounting to INR 734.20 Lakhs (March 31, 2025: INR 700.04 Lakhs), having maturity within twelve months from the reporting date, are classified under Current Assets – Cash and Cash Equivalents - Other Bank Balances.

Balance amount of fixed deposits reflected in Cash and Cash Equivalents- Other Bank Balances are without any lien mark.

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

34 Related party Transactions

A) Key Management Personnel

Name of the Related Party	Nature of Relationship
Mahesh Krishnamoorthy	Managing Director
Sriram Natarajan	Director
Sangeetha Sriram	Director
Gaurav Bali	Director
Manav Ravindranath Dhanda (From March 27, 2025)	Independent Director
Sanjeev Kumar Chauhan (From March 27, 2025)	Independent Director
Amitava Ghosh (From August 1, 2025)	Independent Director
Rajeshwar Tripathi (From March 27, 2025)	Independent Director
Pallav Jain (From January 01, 2025)	Chief Financial Officer
Vinay Kadam (From December 01, 2024)	Company Secretary

Enterprises under significant influence/ control of Directors where there are transactions

Eureka Outsourcing Solutions Private Limited
Enlite Research Private Limited
AmyGB.AI Private Limited
Eureka Digitisation & Automation Services Private Limited
Molbio Diagnostics Limited

B) Transactions with related parties

Amount in INR Lakhs

Particulars	Transactions		Balances	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
a) Managerial Remuneration*				
Key Management Personnel				
Mahesh Krishnamoorthy	99.64	99.64	-	-
c) Employee benefit expense*				
Key management personnel				
Pallav Jain	22.37	4.66	-	-
Vinay Kadam	23.09	5.91	-	-
Director Sitting fees				
Key Management Personnel				
Manav Ravindranath Dhanda	1.35	-	-	-
Sanjeev Kumar Chauhan	1.95	-	-	-
Rajeshwar Tripathi	0.75	-	-	-
Amitava Ghosh	0.30	-	-	-
b) Loan Taken				
Key Management Personnel				
Mahesh Krishnamoorthy	20.75	55.00	-	-
c) Loan Repaid				
Key Management Personnel				
Mahesh Krishnamoorthy	20.75	55.00	-	-

CHARTERED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

V.V.K

Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
Notes forming part of the Consolidated Financial Statements

Particulars	Transactions		Balances	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
d) Advances given				
Enterprises under significant influence / control of key management personnel				
Eureka Digitisation & Automation Services Private Limited	-	40.00	-	40.00
e) Services Rendered				
Enterprises under significant influence / control of key management personnel				
Eureka Outsourcing Solutions Private Limited	144.51	112.05	143.39	93.34
Enlite Research Private Limited	10.85	0.14	12.70	0.02
AmyGB.AI Private Limited	1.27	0.36	1.02	0.21
Molbio Diagnostic Private Limited	10.44	6.81	10.34	0.01
f) Services Availed				
Enterprises under significant influence / control of Directors				
Eureka Outsourcing Solutions Private Limited	-	0.03	-	-
Enlite Research Private Limited	-	0.03	-	-
AmyGB.AI Private Limited	-	0.03	-	-
g) Gurantee Given				
Enterprises under significant influence / control of directors				
Enlite Research Private Limited	-	-	22.61	62.73
h) Guarantee commision received				
Enterprises under significant influence / control of directors				
Enlite Research Private Limited	0.36	1.87	0.42	2.20
i) Intangible asset- work in progress				
Enterprises under significant influence / control of directors				
Eureka Digitisation & Automation Services Private Limited	171.10	-	14.69	-

(* Excluding statutory benefits)

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COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

35 **Disclosure of additional Information Pertaining to the Holding Company and Subsidiary as on**

As at March 31, 2026 **Amount in INR Lakhs**

Name of the Company	Net Assets (Total assets minus total liabilities)		Shares in Profit & Loss	
	As % of consolidated net assets	Net assets	As % of Consolidated Profit & Loss	Profit/ (Loss)
Holding Company				
Coreintegra Consulting Services Limited	95.28%	2,676.14	80.30%	344.13
Subsidiary				
Coreintegra Global Sevices Private Limited	4.72%	132.46	19.70%	84.40
		2,808.61		428.53
Inter-company elimination		(68.11)		20.77
	100.00%	**2,740.50**	**100.00%**	**449.30**

As at March 31, 2025 **Amount in INR Lakhs**

Name of the Company	Net Assets		Shares in Profit & Loss	
	As % of consolidated net assets	Net assets	As % of Consolidated Profit & Loss	Profit/ (Loss)
Holding Company				
Coreintegra Consulting Services Limited	97.98%	2,332.01	84.91%	327.89
Subsidiary				
Coreintegra Global Sevices Private Limited	2.02%	48.06	15.09%	58.29
		2,380.07		386.18
Inter-company elimination		(88.88)		(9.25)
	100.00%	**2,291.19**	**100.00%**	**376.93**

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COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
Notes forming part of the Consolidated Financial Statements

36 Statement containing salient features of the financial statements of subsidiaries.

(Pursuant to first proviso to sub section (3) of section 129 read with rule 5 of Companies (Accounts) Rules 2014)

Amount in INR Lakhs

Particulars	March 31, 2026	March 31, 2025
Name	**Coreintegra Global Services Private Limited**	
Reporting Currency	INR	INR
Exchange rate .	1.00	1.00
Reporting Period	Apr 25 to Mar 26	Apr 24 to Mar 25
Share capital	1.00	1.00
Reserves and Surplus	47.06	47.06
Total liabilities	23.28	45.59
Total assets	155.75	93.65
Turnover	491.81	456.07
Profit before tax	112.18	74.14
Tax provision	28.23	15.85
Profit after tax	83.95	58.29
% of Share Holding	100%	100%

37 Details of CSR expenditure

Particulars	March 31, 2026	March 31, 2025
(a) Gross amount required to be spent by the Company during the year	-	7.38
(b) Amount spent during the year:	-	
i) Construction / acquisition of any asset	-	-
ii) On purposes other than (i) above	-	7.40
(c) Shortfall/(Excess) at the end of the year,	-	(0.02)
(d) Total of previous years shortfall/(excess),	-	(0.02)
(e) Reason for shortfall,	-	-
(f) Nature of CSR activities,	-	Children welfare, Social Welfare
(g) Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard,	NA	NA
(h) Where a provision is made with respect to a liability incurred by entering	NA	NA

For and on behalf of the Board of Directors of
Coreintegra Consulting Services Limited

Gaurav Bali
Director
DIN: 05323281

Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

Pallav Jain
Chief Financial Officer
PAN: ALBPJ2154Q

Vinay Kadam
Company Secretary and Compliance Officer
Membership No.: A26093

Place: Mumbai
Date: 14 Aug 2026

Coreintegra Global Services Private Limited

Audited Financial Statements

Year ended

March 31, 2026

INDEPENDENT AUDITOR'S REPORT

To the Members of Coreintegra Global Services Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the standalone financial statements of **Coreintegra Global Services Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and profit and its cash flows for the year ended on that date.

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. Our responsibilities under those Standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company 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 Companies Act, 2013 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.

Other Information

The Company's Board of Directors is responsible for other information. The other information comprises the information included in the Board's Report including the Annexure to the Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with the audit of the financial statements, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appear to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact. We have nothing to report in this regard.

Responsibility of Management for Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 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 these financial statements.

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 financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidences 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, intentional omissions, misrepresentations, or the override of internal control.
- 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 responsible for expressing our opinion on whether the Company has adequate internal financial controls system 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 management.
- Conclude on the appropriateness of management's 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. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, in our opinion and according to the information and explanation given to us, the said Order is not applicable to the Company.

As required by section 143(3) of the Act, we report that:

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the daily backup of payroll software on a server located in India.

c. the Balance Sheet, Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e. On the basis of written representations received from the directors as on March 31, 2026, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of section 164(2) of the Act.

f. This report does not include report on internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, since vide Notification dated June 13, 2017 read with General Circular dated July 25, 2017 by Ministry of Corporate Affairs and in our opinion and according to the information and explanations given to us, provision of section 143(3)(i) of the Act is not applicable to the Company.

g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion, Company being a private limited Company, provisions of section 197(16) of the Act relating to payment of managerial remuneration is not applicable.

h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

   i. The Company does not have any pending litigation which would impact its financial position.

   ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

   iii. The Company is not required to transfer any fund to the Investor Education and Protection Fund.

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iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

(b) the management has represented, that, to the best of it's knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) In our opinion and to the best of our information and according to the explanations given to us and based on audit procedures that are reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause iv(a) and iv(b) contains any material mis-statement.

v. The Company has not declared or paid dividend for the year ended March 31, 2026.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software except that the audit trail feature of payroll software used by the company to maintain payroll records did not operate throughout the year. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.

For Sampat & Mehta LLP
Chartered Accountants
Firm's Registration No: 109031W/ W101152

S. B. Rambhia

Sanjay Rambhia
Partner
Membership No :046265
UDIN: 26046265CPPNLQ2829

Place: Mumbai
Date: Aug 14, 2026

The Annexure A referred to in our Report of even date to the members of
Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)
for the year ended March 31, 2026

As required by Companies (Auditors Report) Order, 2020 issued by the Ministry of Corporate Affairs, on the basis of checks of the books and records as we considered appropriate and according to the information and explanations given to us during the course of audit, we state as under:-

i. a) (A) The Company does not have any Property, Plant and Equipment. Accordingly, paragraph 3(i)(a)(A) of the Order is not applicable to the Company.

(B) The Company does not have any Intangible Assets. Accordingly, paragraph 3(i)(a)(B) of the Order is not applicable to the Company.

b) The Company does not have any Property, Plant and Equipment. Accordingly, paragraph 3(i)(b) of the Order is not applicable to the Company.

c) According to information and explanations given to us and on the basis of our examination of records of the Company, it does not have any immovable property. Accordingly, paragraph 3(i)(c) of the Order is not applicable to the Company.

d) The Company has not revalued its Property, Plant and Equipment or intangible assets during the year. Accordingly paragraph 3(i)(d) of the Order is not applicable to the Company.

e) According to information and explanations given to us and on the basis of our examination of records of the Company, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988).

ii. a) The Company's nature of operation does not require it to hold inventories. Accordingly, paragraph 3(ii)(a) of the Order is not applicable to the Company.

b) The Company has not been sanctioned any working capital limit. Accordingly, paragraph 3(ii)(b) of the Order is not applicable to the Company.

iii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, it has not made any investments, provided guarantee or security or granted any advances in the nature of the loans, secured or unsecured to companies, firms, limited liability partnerships or any other parties during the year.

b) According to the information and explanations given to us and based on the audit procedures conducted by us, the Company has not given any loans/ICD and Guarantee. Accordingly, paragraph 3(iii)(b) of the Order is not applicable to the Company.

c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans/ICD and Guarantee. Accordingly, paragraph 3(iii)(c) of the Order is not applicable to the Company.

d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans/ICD . Accordingly, paragraph 3(iii)(d) of the Order is not applicable to the Company.

e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans/ICD. Accordingly, paragraph 3(iii)(e) of the Order is not applicable to the Company.

f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans/ICD either repayable on demand or without specifying any terms or period of repayment.

CHARTRED ACCOUNTANTS
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iv. According to the information and explanations given to us and on the basis of the examination of the records, the Company has not given any loans/ICD and Guarantee. Accordingly, paragraph 3(iv) of the Order is not applicable to the Company.

v. According to the information and explanations given to us and based on the audit procedures performed by us, the Company has not accepted any deposits and hence directives of the Reserve Bank of India and the provisions of the Act and the Rules framed there under are not applicable to the Company. There are no orders passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India for contravention of sections 73 to 76 of the Act or any relevant provisions of the Act and relevant rules.

vi. We are informed that Company is not required to maintain cost records in terms of section 148 of the Act.

vii. a) The Company is generally regular in depositing with appropriate authorities undisputed statutory dues including Goods and Services Tax, Provident Fund, Employee's State Insurance, Income-tax, Cess and other material statutory dues during the year with appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of applicable statutory dues were in arrears for a period exceeding six months as at the end of the financial year from the date they became payable.

b) According to the information and explanations given to us, there are no dues of sales tax, income tax, customs duty, wealth tax, excise duty, service tax and cess not been deposited on account of any dispute.

viii. According to information and explanations given to us, there were no transactions identified as surrendered or undiclosed income in tax assessments under Income tax Act, 1961 which needs to be reported as income during the year. Accordingly paragraph 3(viii) of the Order is not applicable to the Company.

ix. a) According to the information and explanations given to us and based on the audit procedures performed by us, the Company has not defaulted in repayment of loans or other borrowings or in payment of interest thereon to any lender.

b) According to the information and explanations given to us and on the basis of our audit procedures, the Company has not been declared wilful defaulter by any bank or financial institution or any other lender.

c) According to the information and explanations given to us and on the basis of our audit procedures, the Company has not availed any term loan during the year. Accordingly Paragraph 3(ix) (c) of the Order, regarding application of loans for intended purpose, is not applicable to the Company.

d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, it has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

f) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, it has not raised any loan on pledge of securities held in its subsidiaries, joint ventures or associate companies.

x. a) In our opinion and according to the information and explanations given to us, the Company has not raised any money by way of public offer, further public offer (including debt instruments) during the year.

b) The Company has not made any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures during the year.

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

xi. a) According to the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the course of our audit.

b) According to the information and explanations given to us, we have not come across fraud committed in the Company by its officers or employees and hence reporting under section 143(12) of the Act read with Rule 13 of Companies (Audit and Auditors) Rules, 2014 is not applicable to the Company.

c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

xii. The Company is not a Nidhi Company.

xiii. According to the information and explanations given to us, the Company is not required to constitute an Audit Committee under Section 177 of the Companies Act, 2013. Accordingly, paragraph 3(xiii) of the Order is not applicable to the Company.

xiv. a) In our opinion and based on our examination, the Company is not require to have an internal audit system as per the provisions of the Act. Accordingly, paragraph 3(xiv)(a) an (b)of the Order is not applicable to the

b) We have considered the internal audit reports of the Company for the period under audit.

xv. According to the information and explanations given to us, in our opinion, during the year the Company has not entered into any non-cash transactions with directors or persons connected with its directors and hence provisions of Section 192 of the Act are not applicable to the Company.

xvi. a) The Company is not required to be registered as Non-banking Finance Company as required under Section 45-IA of the Reserve Bank of India Act, 1934.

b) According to the information and explanations given to us, the Company has not conducted any non banking financial or housing finance activities. Accordingly Paragraph 3(xvi) (b) of the Order is not applicable to the Company.

c) According to the information and explanations given to us, the Company is not a Core Investment Company (CIC) as defined in regulations made by Reserve Bank of India.

d) As represented to us by the management, there are no Core Investment Company in the group.

xvii. The Company has not incurred cash losses in the current financial year and in the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors during the year. Accordingly Paragraph 3(xviii) of the Order is not applicable.

xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information acCompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. According to the information and explanations given to us, the Company does not have any ongoing project for the purpose of CSR spending, Accordingly, provision of paragraph 3(xx)(b) regarding transfer of unspent amount of CSR spending is not applicable to the Company.

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

xxi. As this report is for standalone financial statements of the Company, the provisions of reporting of qualifications or adverse remarks for respective companies included in consolidation is not applicable.

For Sampat & Mehta LLP
Chartered Accountants
Firm's Registration No: 109031W/ W101152

S. B. Rambhia

Sanjay Rambhia
Partner
Membership No.: 046265
UDIN: 26046265CPPNLQ2829

Place: Mumbai
Date: Aug 14, 2026

Coreintegra Global Services Private Limited
Standalone Balance Sheet as at March 31, 2026

Amount in INR Lakhs

Particulars	Note	As at March 31, 2026	As at March 31, 2025
I EQUITY AND LIABILITIES			
1 **Shareholder's Funds**			
Share capital	4	1.00	1.00
Reserves and surplus	5	131.46	47.06
		132.46	48.06
2 **Non current liabilities**			
Long-term borrowings	6	-	-
		-	-
3 **Current liabilities**			
Trade payables			
- Micro and Small Enterprises	7	-	-
- Others		0.53	1.27
Short-term borrowings	8	0.43	26.21
Other Current Liabilities	9	22.32	18.03
		23.28	45.51
		155.75	**93.57**
II ASSETS			
1 Long term loans & advances	10	20.28	28.62
		20.28	28.62
2 **Current assets**			
Trade receivables	11	123.36	50.99
Cash and cash equivalents	12	5.77	8.86
Short term loans and advances	13	6.26	5.09
Other Current Asset	14	0.08	-
		135.47	64.94
		155.75	**93.57**

Significant accounting policies 3

The accompanying notes are an integral part of the financial statements.
As per our report of even date

For Sampat & Mehta LLP
Chartered Accountants

S.B. Rambhia

Sanjay Rambhia

Partner
Membership No :046265
Place: Mumbai
Date: Aug 14, 2026

CoreIntegra Global Services Pvt. Ltd. ★ MUMBAI

For and on behalf of the Board of Directors of Coreintegra Global Services Private Limited

Gaurav Bali

Gaurav Bali
Director
DIN: 05323281

Mahesh

Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

Coreintegra Global Services Private Limited
Standalone Statement of Profit and Loss for the period ended March 31, 2026

Amount in INR Lakhs

	Particulars	Note	Year ended March 31, 2026	Year ended March 31, 2025
I.	Revenue from operations	15	490.20	456.07
II.	Other income	16	1.61	1.36
III.	**Total Income (I + II)**		**491.81**	**457.43**
IV.	**Expenses:**			
	Employee benefits expenses	17	249.95	231.91
	Finance costs	18	1.22	4.52
	Depreciation & Amortisation	19	-	-
	Other expenses	20	128.45	146.86
V.	**Total expenses**		**379.62**	**383.29**
VI.	**Profit/ (Loss) before tax (III - V)**		**112.18**	**74.15**
VII.	**Tax expense:**			
	Current Tax		28.23	15.85
	Deferred tax		-	-
	Short/excess of tax of earlier years		(0.45)	-
			27.78	15.85
VIII	**Profit/ (Loss) after tax (VI - VII)**		**84.40**	**58.30**
	Earnings per equity share:	21		
	Basic and diluted		844.00	582.96

Significant accounting policies 3

The accompanying notes are an integral part of the financial statements.

For Sampat & Mehta LLP
Chartered Accountants

S.B. Rambhia

Sanjay Rambhia
Partner
Membership No :046265

Place: Mumbai
Date: Aug 14, 2026

For and on behalf of the Board of Directors of Coreintegra Global Services Private Limited

CoreIntegra Global Services Pvt. Ltd. ★ Mumbai

Gaurav Bali

Mahesh

Gaurav Bali
Director
DIN: 05323281

Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

Coreintegra Global Services Private Limited
Standalone Statement of Cash Flow for the period ended March 31, 2026

Amount in INR Lakhs

	Particulas	Year ended March 31, 2026	Year ended March 31, 2025
A	**Cash Flow From operating activities**		
	Profit/ (Loss) before tax	112.18	74.15
	Adjustments for :		
	Depreciation and amortisation	-	-
	Finance cost	1.22	4.52
	Operating profit before working capital changes	**113.41**	**78.67**
	Changes in assets and liabilities :		
	(Decrease)/ Increase in Trade payables	(0.74)	1.21
	(Decrease)/ Increase in Other current liabilities	4.30	0.52
	Decrease/ (Increase) in Trade receivables	(72.37)	5.02
	Decrease/ (Increase) in Short term loans & advances	(1.17)	2.60
	Decrease/ (Increase) in Other Current Assets	(0.08)	-
	Cash generated from operating activities	**43.35**	**88.01**
	Taxes paid (net of refund)	(19.44)	(6.07)
	Net cash generated from operations	**23.91**	**81.94**
B	**Cash flow from investing activities:**		
	Purchase of Tangible / Intangible Assets	-	-
	Cash (used) / generated from investing activities	-	-
C	**Cash flow from financing activities**		
	Loan from Holding Company	3.53	4.08
	Loan repaid to Holding Company	(29.31)	(85.00)
	Interest paid	(1.22)	(4.52)
	Net cash from financing activities	**(27.00)**	**(85.44)**
	Net increase in cash and cash equivalents (A + B + C)	(3.09)	(3.50)
	Cash and cash equivalents at the beginning of the year	8.86	12.37
	Cash and cash equivalents at the end of the year	**5.77**	**8.86**
	Components of cash & cash equivalents at the year end		
	Cash on hand	0.00	0.00
	Balances with banks (in current accounts)	5.77	8.86
		5.77	**8.86**

Notes:

1) The cash flow statement has been prepared in accordance with the requirements of Accounting Standard 3- Cash Flow Statement issued in terms of the Companies (Accounting Standards) Rules, 2006.
2) The figures in brackets indicate outflows of cash and cash equivalents.
3) Previous year's figures are re-grouped, re-arranged and reclassified wherever necessary.

As per our report of even date

For Sampat & Mehta LLP
Chartered Accountants

S. B. Rambhia

Sanjay Rambhia
Partner
Membership No :046265
Place: Mumbai
Date: Aug 14, 2026

CORE INTEGRA GLOBAL SERVICES PVT. LTD. MUMBAI

For and on behalf of the Board of Directors of
Coreintegra Global Services Private Limited

Mahesh

Gaurav Bali	**Mahesh Krishnamoorthy**
Director	Managing Director
DIN: 05323281	DIN: 03425373

Coreintegra Global Services Private Limited
Notes forming part of Financial Statements

1 **Background**

Coreintegra Global Services Private Limited was incorporated on March 12, 2016 vide certificate of incorporation no U74900MH2016PTC274274 issued by the Registrar of Companies, Maharashtra, Mumbai. The company is engaged in the business software design and development.

2 **Basis of preparation**

a) **Statement of Compliance**

The financial statements have been prepared in accordance with the Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Accounting Standards) Rules, 2021 as amended from time to time.

b) All amounts have been rounded off to the nearest Lakhs or decimal thereof, unless otherwise indicated.

c) **Current and Non-current classification**

All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Schedule III of the Companies Act, 2013. Based on the nature of services and the time between the acquistion of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

d) **Use of estimates**

The preparation of standalone financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as of the date of the standalone financial statements and the reported amounts of revenue and expenses during the reported period. The estimates and assumptions used in the accompanying standalone financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of standalone financial statements. Actual results may differ from the estimates used in preparing the accompanying standalone financial statements. Any revision to accounting estimates is recognized prospectively in current and future periods.

3 **Significant Accounting Policies**

a) **Property, Plant and Equipments**

i) **Tangible Assets**

An item is recognised as an asset, if and only if, it is probable that the future economic benefits associated with the item will flow to the Group and its cost can be measured reliably. PPE are initially recognised at cost. The initial cost of PPE comprises purchase price (including non-refundable duties and taxes but excluding any trade discounts and rebates), borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Following initial recognition, PPE are carried at cost less accumulated depreciation and accumulated impairment losses, if any.

Subsequent costs are included in the asset's carrying amount or recognised as separate assets, as appropriate, only when it is probable that the future economic benefits associated with expenditure will flow to the Group and the cost of the item can be measured reliably. When significant parts of property, plant and equipment are required to be replaced at intervals, the Group recognises such components separately and depreciates them based on their specific useful lives. All other repairs and maintenance are charged to Statement of Profit and Loss at the time of incurrence.

Gains or losses arising from de-recognition of PPE are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Depreciation on property, plant and equipment is calculated on a written down value method using the rates arrived at based on the useful lives estimated by the management which are in line with the useful lives prescribed in Schedule II of the Companies Act, 2013.

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

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The estimated useful lives of assets are as follows:

Asset	Useful life
Computers- Servers & networks	6 years
Computers- End user devices	3 years
Vehicles	8 years
Furniture & Fittings	10 years
Office Equipments	5 years

Lease hold improvement are depreciated over its useful life.

The useful lives, residual values and depreciation method of PPE are reviewed, and adjusted appropriately, at-least as at each reporting date so as to ensure that the method and period of depreciation are consistent with the expected pattern of economic benefits from these assets. The effects of any change in the estimated useful lives, residual values and / or depreciation method are accounted prospectively, and accordingly the depreciation is calculated over the PPE's remaining revised useful life. The cost and the accumulated depreciation for PPE sold, scrapped, retired or otherwise disposed off are derecognised from the balance sheet and the resulting gains / (losses) are included in the statement of profit and loss within other expenses / other income.

ii) Intangible Assets

Intangibles in the form of software development is capitalised when it is identifiable, over which the Company has a control, whose cost is measurable reliably and there is probability of earning future economic benefit from the same.

Internal development of intangible assets are capitalised either individually or as a knowledge bank in the form of software, once their technical feasibility and ability to generate future economic benefits is established in accordance with the requirement of Accounting Standard 26. Expenditure directly attributable to the development of an Intangible asset in accordance with the requirements of Accounting Standard 26 are capitalized.

Intangible assets are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any.

Intangible assets are amortized on a straight-line basis over the estimated useful economic life. The Company amortizes intangible assets (Technology related costs and software) over the best estimate of its useful life which is 5 years.

The costs related to planning and post implementation phases of development are expensed as incurred. Expenditure on research activities are recognized in the Statement of Profit and Loss as incurred.

Development activities relate to production of new or substantially improved products and processes. Development expenditure incurred on an individual project is recognized as an intangible asset when the Company can demonstrate all the following:

- The technical feasibility of completing the intangible asset so that it will be available for use or sale.
- Its intention to complete the asset and its ability and intention to use or sell the asset.
- How the asset will generate future economic benefits.
- The availability of adequate resources to complete the development and to use or sell the asset.
- The ability to measure reliably the expenditure attributable to the intangible asset during development.

The amortization period and the amortization method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortization period is changed accordingly. If there has been a significant change in the expected pattern of economic benefits from the asset, the amortization method is changed to reflect the changed pattern. Such changes are accounted prospectively in accordance with AS 5 - Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

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b) Impairment of assets

Assets that are subject to depreciation and amortization are reviewed for impairment, whenever events or changes in circumstances indicate that the carrying amount may not be recoverable or when annual impairment testing for an asset is required. Such circumstances include, though are not limited to, significant or sustained decline in revenues or earnings and material adverse changes in the economic environment.

Consideration is given at each balance sheet date to determine whether there is any indication of impairment of the carrying amount of the Group's assets. If any indication exists, an asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value based on an appropriate discount factor.

Reversal of impairment losses recognized in prior years is recorded when there is an indication that the impairment losses recognized for the asset no longer exists or has decreased. However, the increase in carrying amount of an asset due to reversal of an impairment loss is recognized to the extent it does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognized for the asset in prior years.

c) Current and Deferred Tax

Tax expenses for the period, comprising current and deferred tax, are included in the determination of the net profit or loss for the period. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with he taxation laws.

Deferred tax is recognized for all the timing differences, subject to the consideration of prudence in respect of deferred tax assets. Deferred tax assets are recognized and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted as at balance sheet date. At each balance sheet date the Company re-assess unrecognized deferred tax assets, if any.

Current tax assets and liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and liabilities relates to taxes on income levied by the same governing taxation laws.

d) Provisions, contingent liabilities and contingent assets

The Company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources would be required to settle the obligation, the provision is reversed.

Contingent assets are not recognized in the standalone financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognized in the period in which the change occurs.

e) Revenue Recognition

Revenue is recognized to the extent probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Service Income

Income from compliance business is recognised in accordance with the terms and conditions of the Service contracts.

Revenue from staffing services is recognised at the gross value of the consideration receivable as per the substance of the agreement on the basis of rendering of the services.

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

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f) Employee Benefit Expenses

Retirement benefit in the form of Provident Fund is a defined contribution scheme and the Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as an expenditure, when an employee renders the related service.

The Company operates defined benefit plan for its employees, viz., gratuity. The costs of providing benefits under the plan are determined on the basis of actuarial valuation at each year-end. Actuarial valuation is carried out for using the projected unit credit method. In accordance with the local laws and regulations, all the employees in India are entitled for the Gratuity plan. The said plan requires a lump-sum payment to eligible employees (meeting the required vesting service condition) at retirement or termination of employment, based on a pre-defined formula. The obligation towards the said benefits is recognised in the balance sheet, at the present value of the defined benefit obligations less the fair value of plan assets (being the funded portion). The present value of the said obligation is determined by discounting the estimated future cash outflows, using interest rates of government bonds. The interest income / (expense) are calculated by applying the above-mentioned discount rate to the plan assets and defined benefit obligations liability. The net interest income / (expense) on the net defined benefit liability is recognised in the statement of profit and loss. However, the related re-measurements of the net defined benefit liability are recognised directly in the statement of profit and loss in the period in which they arise. The said re-measurements comprise of actuarial gains and losses (arising from experience adjustments and changes in actuarial assumptions), the return on plan assets (excluding interest).

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Company\ measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred.

The Company presents the leave as a current liability in the balance sheet, to the extent it does not have an unconditional right to defer its settlement for 12 months after the reporting date. Where Company has the unconditional legal and contractual right to defer the settlement for a period beyond 12 months, the same is presented as non-current liability.

g) Borrowing Cost

Borrowing costs that are attributable to acquisition or construction of qualifying assets are capitalized as a part of cost of such assets upto the commencement of commercial operations. A qualifying assets is the one that necessarily takes substantial period of time to get ready for intended use. Other borrowing costs are recorded as an expense in the year in which they are incurred.

h) Leases

Lease transactions are accounted in accordance with Accounting Standard 19- Leases.

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Operating lease payments are recognized as an expense on straight line basis in the statement of profit and loss.

i) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less (that are readily convertible to known amounts of cash and cash equivalents and subject to an insignificant risk of changes in value) and funds in transit. However, for the purpose of the statement of cash flows, in addition to above items, any bank overdrafts/ cash credits that are integral part of the Company's cash management, are also included as a component of cash and cash equivalents.

CHARTERED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA GLOBAL SERVICES PVT. LTD. MUMBAI

j) Earnings per share

Basic earnings per share are calculated by dividing the net profit for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

CHARTRED ACCOUNTANTS
SAMPAT & MEHTA LLP
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COREINTEGRA GLOBAL SERVICES PVT. LTD.
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Coreintegra Global Services Private Limited
Notes forming part of Financial Statements

Amount in INR Lakhs

	As at March 31, 2026	As at March 31, 2025
4 Share capital		
Authorised shares		
10,000 Nos. (PY: 10,000) equity shares of INR 10 each	1.00	1.00
	1.00	**1.00**
Issued, subscribed & fully paid up shares		
10,000 Nos. (PY: 10,000) equity shares of INR 10 each	1.00	1.00
	1.00	**1.00**

Reconciliation of equity shares outstanding at the beginning and at the end of the reporting year

Particulars	March 31, 2026		March 31, 2025
	No. of shares	Amount in INR	Amount in INR
At the beginning of year	10,000	1.00	1.00
Issued during the year	-	-	-
	10,000	1.00	1.00

Particulars	March 31, 2025	
	No. of shares	Amount in INR
At the beginning of year	10,000	1.00
Issued during the year	-	-
	10,000	1.00

Terms / rights attached to equity shares

The Company has one class of equity shares having a par value of INR 10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the Company

Particulars	March 31, 2026		March 31, 2025
	No. of shares	% holding	% holding
Equity shares of INR 10 each fully paid Coreintegra Consulting Services Private Limited	10,000	100%	100%

Particulars	March 31, 2025	
	No. of shares	% holding
Equity shares of INR 10 each fully paid Coreintegra Consulting Services Private Limited	10,000	100%

Details of shares held by the promoters as at March 31, 2026

Sr. No.	Promoter name	No. of shares	% of Total shares
1	Coreintegra Consulting Services Private Limited	10,000	100%

Details of shares held by the promoters as at March 31, 2025

Sr. No.	Promoter name	No. of shares	% of Total shares
1	Coreintegra Consulting Services Private Limited	10,000	100%

CHARTERED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA GLOBAL SERVICES PVT. LTD. MUMBAI

Coreintegra Global Services Private Limited
Notes forming part of Financial Statements

	As at March 31, 2026	As at March 31, 2025
		Amount in INR Lakhs

Details of shares held by the promoters as at March 31, 2025

Sr. No.	Promoter name	No. of shares	% of Total shares
1	Coreintegra Consulting Services Private Limited	10,000	100%

		As at March 31, 2026	As at March 31, 2025
5	**Reserves & surplus**		
	Statement of Profit and Loss		
	Balance at the beginning of the year	47.06	(11.23)
	Profit/Loss for the year	84.40	58.30
		131.46	**47.06**
6	**Long-term borrowings**		
	Unsecured		
	Loan from holding company [Refer note 6(a)]	-	-
		-	-
7	**Trade payables**		
	a) Total outstanding dues of micro enterprises and small enterprises: [Refer Note 7(a)]	-	-
	b) Others	0.53	1.27
		0.53	**1.27**

Note 7(a)

The information regarding Micro Enterprises and Small Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company.

Sr no.	Dues to Micro and Small Enterprises	As at March 31, 2026	As at March 31, 2025
a)	Principal amount remaining unpaid	-	-
b)	Interest due thereon remaining unpaid	-	-
c)	Interest paid by the Company in terms of Section 16 of Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 along with the amount of the payment made to the supplier beyond the Appointed Day	-	-
d)	Interest due and payable for the period of delay in making payment (which have been paid but beyond the Appointed Day during the year) but without adding the interest specified under MSMED Act, 2006	-	-
e)	Amount of interest accured and remaining unpaid	-	-
f)	Amount of further interest remaining due and payable even in the succedding years untill such date when the interest dues above are actually paid to the small enterprise.	-	-

Note 7(b): Trade Payables ageing schedule

		As at March 31, 2026	As at March 31, 2025
a)	**MSME**		
	Less than 1 year	-	-
	1-2 years	-	-
	2-3 years	-	-
	More than 3 year	-	-
		-	-
b)	**Other than MSME**		
	Less than 1 year	0.26	1.27
	1-2 years	0.27	-
	2-3 years	-	-
	More than 3 year	-	-
		0.53	**1.27**

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA GLOBAL SERVICES PVT. LTD. MUMBAI

Coreintegra Global Services Private Limited
Notes forming part of Financial Statements

Amount in INR Lakhs

	As at March 31, 2026	As at March 31, 2025
c) Disputed dues - MSME		
Less than 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 year	-	-
	-	-
d) Disputed dues - Other than MSME		
Less than 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 year	-	-
	-	-
8 Short-term borrowings		
Unsecured		
Loan from holding company [Refer note 8(a)]	0.43	26.21
	0.43	**26.21**

Note 8(a)

Represents loan taken from Coreintegra Consulting Services Private Limited INR 0.43 lakhs (PY: INR 26.15 lakhs). This loan is repayable on 31st March, 2027 and carries an interest rate of 8% per annum.

	As at March 31, 2026	As at March 31, 2025
9 Other current liabilities		
Other payables		
Statutory dues payable (including GST, tax deducted at source, professional tax, ESIC, PF etc)	17.34	17.45
Salary Payable	0.08	0.08
Expenses Accured	4.90	0.50
	22.32	**18.03**

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA GLOBAL SERVICES PVT. LTD. MUMBAI

Coreintegra Global Services Private Limited
Notes forming part of Financial Statements

	As at March 31, 2026	As at March 31, 2025
		Amount in INR Lakhs
10 Long-term loans and advances		
Income tax (net of provision)	20.28	28.62
	20.28	**28.62**
Note 10(a)		
Provision for tax	28.23	15.85
11 Trade receivables		
Unsecured, considered good		
a. Over 6 months from the date they were due for payment		
-Considered good	117.12	25.56
-Considered doubtful	-	-
Less: Provision for doubtful debts	-	-
b. Others - considered good	-	25.43
	117.12	**50.99**
Unbilled Revenue	6.24	
	123.36	-
Trade receivables ageing schedule		
Undisputed - Considered good		
Less than 6 months	61.46	25.43
6-12 months	32.45	20.66
1-2 years	23.21	4.90
2-3 years	-	-
More than 3 years	-	-
	117.12	**50.99**

Note: Dues from the companies under same mangement is disclosed in Related Party Disclosure - Note 20

	As at March 31, 2026	As at March 31, 2025
12 Cash and cash equivalents		
Cash and bank balances		
Cash on hand	0.00	0.00
Bank balances		
In current accounts	5.77	8.86
	5.77	**8.86**
13 Short-term loans and advances		
Prepaid expenses	5.84	5.04
Miscellaneous advances	0.42	0.05
	6.26	**5.09**
14 Other Current Asset		
Excess Reimbursement paid	0.08	-
	0.08	-

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COREINTEGRA GLOBAL SERVICES PVT. LTD. MUMBAI

Coreintegra Global Services Private Limited
Notes forming part of Financial Statements

		Period ended March 31, 2026	Year ended March 31, 2025
			Amount in INR Lakhs
15	**Revenue from operation**		
	Rendering of services	483.27	456.07
	Unbilled Revenue	6.93	-
		490.20	**456.07**
16	**Other income**		
	Interest on IT Refund	1.61	1.36
	Sundry Balance written back	-	-
		1.61	**1.36**
17	**Employee benefits expenses**		
	Salaries and Allowances	239.91	221.51
	Contribution to Provident and other funds	8.58	9.11
	Staff Welfare Expenses	1.45	1.29
		249.95	**231.91**
18	**Finance costs**		
	Interest on Late payment of statutory Dues	0.02	0.05
	Interest on loan	1.20	4.47
		1.22	**4.52**
19	**Depreciation and Amortization**		
	Depreciation on Tangible Asset	-	-
	Depreciation on Intangible Asset	-	-
		-	**-**
20	**Other expenses**		
	Payment to Auditors (Refer 20(a))	0.50	0.50
	Professional Fees	8.75	15.07
	Bank Charges	0.01	0.01
	Lodging and Boarding	0.09	0.06
	Office Expenses	0.07	-
	Registration and Licensing Fees	0.16	0.18
	Support Fees	-	2.51
	Travelling Expense	0.27	0.06
	Software Expenses	24.96	33.01
	Server Charges	71.85	76.49
	Rent	21.45	18.61
	Miscellaneous Expenses	0.35	0.36
	Bad Debts	-	-
		128.45	**146.86**
	Note 20(a)		
	Payment to auditor's		
	Statutory Audit Fees	0.50	0.50
		0.50	**0.50**

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COREINTEGRA GLOBAL SERVICES PVT. LTD. MUMBAI

Coreintegra Global Services Private Limited
Notes forming part of Financial Statements

Amount in INR Lakhs

	Period ended March 31, 2026	Year ended March 31, 2025
21 Earnings per equity share (EPS)		
The followings reflects the profit and share data used in the basic and diluted EPS computations :		
Total operation for the period		
Profit/ (Loss) after tax	84.40	58.30
Weighted average number of shares outstanding at the period end (Nos.)		
Equity shares outstanding at the beginning of the period (Nos.)	10,000	10,000
Equity shares issued during the period (Nos)	-	
Equity shares outstanding at the end of the period (Nos.)	10,000	10,000
Weighted Average Number of Equity Shares during the period	10,000	10,000
Basic and diluted earning per share (INR)	844.00	582.96
Face value per share (INR)	10.00	10.00

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA GLOBAL SERVICES PVT. LTD. MUMBAI

22 Related party disclosure

A) Key Management Personnel

Name of the Related Party	Nature of Relationship
Mahesh Krishnamoorthy	Managing Director
Sriram Natarajan	Director
Gaurav Bali	Director

Holding Company
Coreintegra Consulting Services Ltd

Enterprises under significant influence/ control of directors where there are transactions
Eureka Outsourcing Solutions Private Limited
Molbio Diagnostics Limited
AmyGB.AI Private Limited

B) Transactions with related parties

Amount in INR Lakhs

	Transactions		Balances	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
a) Rendering of services				
Holding Comapny				
Coreintegra Consulting Services Limited	416.27	415.30	22.58	7.11
Enterprises under significant influence/ control of directors where there are transactions				
Eureka Outsourcing Solutions Private Limited	55.64	35.00	83.29	43.87
Molbio Diagnostic Limited	10.44	6.81	10.34	0.01
AmyGB.AI Private Limited	0.91	-	0.91	-
b) Interest on loan				
Holding Company				
Coreintegra Consulting Services Limited	1.18	4.47	-	-
c) Loan taken				
Holding Company				
Coreintegra Consulting Services Limited	1.50	-	0.43	26.21
d) Loan repaid				
Holding Company				
Coreintegra Consulting Services Limited	29.31	85.00	-	-
e) Expense reimbursement				
Holding Company				
Coreintegra Consulting Services Private Limited	-	0.06	-	0.06

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Coreintegra Global Services Private Limited
Notes forming part of Financial Statements

23 Contingent Liability as at March 31, 2026 is INR Nil (March 31, 2025: INR Nil).

24 Capital commitment as at March 31, 2026 is INR Nil (March 31, 2025: INR Nil).

25 The Company has no earnings and expenditure in foreign currency during the financial year.

26 Coreintegra Consulting Services Limited, (the "holding company") predominantly is receiving services from the Company. Therefore, the gratuity liability of the company has been accounted by the Holding Company.

27 Undisclosed Income
The Company does not have any transaction not recorded in the books of accounts that has ben surrendered or disclosed as income during the year in the tax assessments under the Income tax act, 1961.

28 Segment reporting
The Company is primarily operating in a single business segment i.e. software development and support services. Information on business or geographical segment as prescribed under Accounting Standard – 17 Segmental Reporting, are not applicable as entire operations are in India.

29 Other Statutory information

i) The Company does not have any borrowings from banks or financial institutions in the basis of security of current assets.

ii) The Company has not defaulted in payment to banks or financial institutions and the Company has not be declared as wilful defaulter by any bank or any financial institutions.

iii) The Company does not have any transactions with struck off companies.

iv) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory

v) Utilisation of Borrowed funds and share premium
The Company has not advanced or loaned or invested funds to any other person (s)or entity (ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

vi) a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

b) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

The Company has not received any fund from any person (s)or entity (ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

vii) a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

b) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

viii) The Company has not traded or invested in Crypto currency or Virtual Currency during the period.

For and on behalf of the Board of Directors of
Coreintegra Global Services Private Limited

Gaurav Bali
Director
DIN: 05323281

Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

Place: Mumbai
Date: Aug 14, 2026

COREINTEGRA GLOBAL SERVICES PVT. LTD. MUMBAI

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI