Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409
Restated Consolidated Statement of Assets and Liabilities.

Annexure I
(Amount in INR Lakhs)

Particulars	Annexure No	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
I EQUITY AND LIABILITIES				
1 Shareholders' Funds				
(a) Share capital	A	766.78	1.53	1.53
(b) Reserves and surplus	B	1,973.72	2,287.84	1,941.78
		2,740.50	**2,289.37**	**1,943.31**
2 Non-current liabilities				
(a)Deferred Tax Liabilities (Net)	I	23.85	33.47	-
(b) Long-term provisions	C	206.62	68.94	158.21
		230.47	**102.41**	**158.21**
3 Current liabilities				
(a) Trade payables	D			
(i) total outstanding dues of micro enterprises and small enterprises; and		79.80	70.24	21.03
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.		610.01	404.20	653.08
(b) Other current liabilities	E	3,163.46	2,792.00	2,198.34
(c) Short Term Borrowings	F	-	-	-
(d) Short-term provisions	G	26.43	21.92	21.83
		3,879.70	**3,288.37**	**2,894.28**
Total		**6,850.67**	**5,680.15**	**4,995.80**
II ASSETS				
1 Non-Current Assets				
(a) Property, Plant & Equipment and Intangible Assets	H			
(i) Property, plant & equipment		140.35	68.12	60.64
(ii) Intangible assets		769.97	648.71	496.57
(iii) Intangible assets under development		145.00	2.33	-
		1,055.32	**719.15**	**557.21**
(b) Deferred tax asset (net)	I	-	-	17.52
(c) Long term loans and advances	J	1,130.17	353.90	264.54
(d) Other non-current assets	K	266.20	57.37	499.17
		2,451.69	**1,130.42**	**1,338.45**
2 Current assets				
(a) Current investments	L	-	-	50.00
(b) Trade receivables	M	2,741.95	2,301.22	1,877.47
(c) Cash and bank balances	N	1,107.95	2,033.61	1,620.44
(d) Short term loans and advances	O	380.64	175.33	74.43
(e) Other current assets	P	168.44	39.57	35.01
		4,398.98	**4,549.73**	**3,657.35**
		6,850.67	**5,680.15**	**4,995.80**

The above statement should be read with the Statement of Notes to the Restated Consolidated Financial Information of the company in Annexure-IV & V

As per our report of even date
For Sampat & Mehta LLP
Chartered Accountants
Firm's Registration No: 109031W/W101152

Sanjay Rambhia
Partner
Membership No :046265
UDIN :

Place: Mumbai
Date: September 17, 2026

For and on behalf of 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 Vishnu 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)
CIN : U74140MH2009PLC191409
Restated Consolidated Statement of Profit and Loss

Annexure II

(Amount in INR Lakhs)

Particulars	Annexure No	For the Year ended		
		March 31, 2026	March 31, 2025	March 31, 2024
I. Revenue from operations	Q	51,514.78	40,260.87	36,637.31
II. Other income	R	115.12	177.96	206.98
III. **Total Income (I + II)**		**51,629.90**	**40,438.83**	**36,844.29**
IV. **Expenses:**				
(a) Employee benefits expenses	S	32,424.63	26,841.14	24,224.01
(b) Finance costs	T	15.75	3.58	4.36
(c) Depreciation and amortisation	U	175.22	178.65	186.09
(d) Other expenses	W	18,488.80	12,999.40	11,832.00
V. **Total Expenses**		**51,104.40**	**40,022.77**	**36,246.47**
VI. **Profit before tax and exceptional item (III - V)**		**525.50**	**416.06**	**597.83**
VII. **Exceptional Item:**				
Gratuity provision	AC	55.77	-	-
VIII. **Profit before tax (VI-VII)**		**469.72**	**416.06**	**597.83**
IX. **Tax expense:**				
Current tax		28.22	19.01	84.73
Deferred tax		(9.63)	51.00	19.50
		18.59	**70.01**	**104.23**
X. **Profit for the Year (VIII - IX)**		**451.13**	**346.06**	**493.60**
XI. **Profit attributable to minority holders**		-	-	-
XII. **Profit attributable to owners of the group**		**451.13**	**346.06**	**493.60**
Earnings per equity share face value of INR 10 each:				
Basic and diluted	X	5.88	4.51	6.44

The above statement should be read with the Statement of Notes to the Restated Consolidated Financial Information of the company in Annexure-IV & V

As per our report of even date

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

S.B. Rambhia

Sanjay Rambhia
Partner
Membership No :046265
UDIN :

For and on behalf of 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 Vishnu Kadam
Company Secretary and Compliance Officer
Membership No.: A26093

COREINTEGRA CONSULTING SERVICES LTD. ★ MUMBAI

Place: Mumbai
Date: September 17, 2026

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409
Restated Consolidated Statement of Cash Flows.

Annexure III
(Amount in INR Lakhs)

Particulars	For the Year ended March 31, 2026	March 31, 2025	March 31, 2024
A Cash Flow From operating activities			
Profit before tax	**469.72**	**416.06**	**597.83**
Adjustments for :			
Depreciation and amortisation	175.22	178.65	186.09
Interest Expense	6.93	1.83	4.36
Deposits written off	-	1.85	-
Gain on sale of assets	-	(2.47)	-
Debit Balances written off	0.04	22.47	-
Balances Written Back	-	(0.78)	-
Gain on sale of Investments	-	(23.63)	-
Interest Income	(66.63)	(118.72)	(106.97)
Operating profit before working capital changes	**585.28**	**475.26**	**681.31**
Changes in Assets and Liabilities :			
Increase/(Decrease) in trade payables	215.37	(199.67)	53.88
(Decrease)/Increase in other current liabilities	371.46	594.45	414.45
(Decrease)/Increase in short term provisions	4.51	0.09	(11.58)
(Decrease)/Increase in long term provisions	137.68	(89.27)	(11.63)
Decrease/(Increase) in trade receivables	(440.77)	(446.22)	(209.14)
Decrease/(Increase) in short term loans & advances	(205.32)	(100.91)	14.61
Decrease/(Increase) in other current assets	(164.80)	(26.41)	(23.40)
Cash generated from operating activities	**503.43**	**207.33**	**908.50**
Income Tax paid (net of refund)	(808.80)	(68.36)	(153.87)
Net cash generated from operating activities - (A)	**(305.37)**	**138.97**	**754.63**
B Cash flow from investing activities:			
Purchase of tangible / intangible assets/capital advance	(507.38)	(384.23)	(311.78)
Sale of tangible assets	-	6.10	-
Sale of investments	-	73.63	-
Maturity/ (Placement) of fixed deposit	809.30	(459.16)	(301.58)
Interest income	66.63	118.72	106.97
Net (outflow) / inflow from investing activities - (B)	**368.55**	**(644.93)**	**(506.39)**
C Cash flow from financing activities			
Loan taken from Director	20.75	55.00	-
Loan repaid to Director	(20.75)	(55.00)	-
Proceeds from borrowings	8,795.71	7,022.61	453.95
Repayment of borrowing	(8,795.71)	(7,022.61)	(453.95)
Interest paid on Overdraft/ Others	(6.63)	(1.83)	(4.36)
Net cash used in financing activities - (C)	**(6.63)**	**(1.83)**	**(4.36)**

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

V.V.K.

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409
Restated Consolidated Statement of Cash Flows.

Annexure III
(Amount in INR Lakhs)

Particulars	For the Year ended		
	March 31, 2026	March 31, 2025	March 31, 2024
Net increase /(decrease) in cash and cash equivalents - (A+B+C)	56.55	(507.79)	243.88
Cash and cash equivalents at the beginning of the year	205.97	713.76	469.88
Cash and cash equivalents at the end of the year	**262.52**	**205.97**	**713.76**
Components of cash & cash equivalents at the year end			
Cash on hand	1.13	0.90	1.07
Balances with banks	261.39	205.07	712.69
	262.52	**205.97**	**713.76**

Notes:
1) Cash flow statement has been prepared as per "indirect method" as set out in AS 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.
4) The above statement should be read with the Statement of Notes to the Restated Consolidated Financial Information of the company in Annexure-IV & V.

As per our report of even date
For Sampat & Mehta LLP
Chartered Accountants
Firm's Registration No: 109031W/W101152

S. B. Rambhia

Sanjay Rambhia
Partner
Membership No :046265
UDIN :

Place: Mumbai
Date: September 17, 2026

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

Gaurav Bali
Director
DIN: 05323281

Mahesh

Mahesh Krishnamoorthy
Managing Director
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COREINTEGRA CONSULTING SERVICES LTD. ★ MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409
Annexure IV
Significant Accounting Policies To The Restated Consolidated Financial Information

1 **Nature of operations:**

The Restated Consolidated Financial Statements comprises of restated financial statements of Coreintegra Consulting Services Limited (formerly known as "Coreintegra Consulting Services Private Limited") herein known as "the Company" and its subsidiary company (collectively referred to as "the Group") for the year ended March 31, 2026, March 31, 2025, and March 31, 2024. On October 14, 2024, Registrar of Companies, Maharashtra has accorded their approval to change the name of the Company from Coreintegra Consulting Services Private Limited to Coreintegra Consulting Services Limited and granted it status of public company as per the Companies Act, 2013.
The Group is predominantly engaged in the business of temporary and permanent staffing services, payroll processing and labour law compliance services.

2 **Statement of significant accounting policies**

2.1 **Basis of preparation of financial statements:**

a) **Basis of Preparation:**

The Restated Consolidated Statement of Assets and Liabilities of the Group as at March 31, 2026, March 31, 2025 and March 31, 2024 and the Restated Consolidated Statements of Profit and Loss and Restated Consolidated Statements of Cash Flows for the year ended March 31, 2026, March 31, 2025, and March 31, 2024 and annexure thereto (hereinafter collectively referred to as "Restated Consolidated Financial Information" have been extracted by the management from the Audited Consolidated Financial Statements of the Company.
The Restated Consolidated Financial Information has been prepared for inclusion in the Red Herring Prospectus ('RHP') and Prospectus (the Red Herring Prospectus and Prospectus collectively hereinafter called as "**Offering Documents")** to be filed by the Company with the Securities and Exchange Board of India ('SEBI') and the National Stock Exchange ('Stock Exchange') in connection with proposed SME Initial Public Offering of its equity shares, in accordance with the requirements of:

(i) Section 26 of Chapter III of the Act;
(ii) Relevant provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulation") ,as amended; and
(iii) Guidance Note on Reports in Company Prospectus (Revised 2019) issued by the Institute of Chartered Accountants of India ("ICAI").

These Restated Consolidated Financial Information have been prepared specifically by the Management of the Group for inclusion in the Offering Documents in connection with its proposed initial public offering of equity shares of face value of INR 10 each of the Company comprising a fresh issue of equity shares and an offer for sale of equity shares held by the selling shareholders (the "Offer"), prepared by the Company. The Company's management has recast the Financial Statements in the form required by Schedule III of the Companies Act, 2013 for the purpose of restated consolidated financial statements.

The Restated Consolidated Financial Statements have been compiled from:

a) Audited Consolidated Financial Statements of the Group for the year ended March 31, 2026 prepared in accordance with AS notified under section 133 of the Companies Act, 2013, read with Companies (Accounting Standards) Rules 2021 and other relevant provisions of the Companies Act, 2013 , which have been approved by the Board of Directors at their meeting held on August 14, 2026.
b) Audited Consolidated Financial Statements of the Group as at and for the year ended March 31, 2025 prepared in accordance with AS notified under section 133 of the Companies Act, 2013, read with Companies (Accounting Standards) Rules 2021 and other relevant provisions of the Companies Act, 2013 , which have been approved by the Board of Directors at their meeting held on July 28, 2025.
c) Audited Consolidated Financial Statements of the Group as at and for the year ended March 31, 2024 prepared in accordance with AS notified under section 133 of the Companies Act, 2013, read with Companies (Accounting Standards) Rules 2021 and other relevant provisions of the Companies Act, 2013, which have been approved by the Board of Directors at their meeting held on July 11, 2024.
d) The accounting policies, as set out in the following paragraphs of this note, have been consistently applied, by the Group, to all the periods presented in the said Restated Consolidated Financial Information. The preparation of the said Restated Consolidated Financial Information requires the use of certain critical accounting estimates and judgements. It also requires the management to exercise judgement in the process of applying the Group's accounting policies.
e) All the amounts included in the Restated Consolidated Financial Information are reported in Indian Rupees and are rounded to the nearest Lakhs, except per share data and unless stated otherwise.

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

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COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

b) Principle of consolidation:

The Restated Consolidated Financial Information have been prepared in accordance with Accounting Standard 21 (AS 21) "Consolidated Financial Statements".

Consolidation procedure:

i) Subsidiary

(a) Combine like items of assets, liabilities, equity, income, expenses, and cash flows of the parent with those of its subsidiaries. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognised in the consolidated financial statements at the acquisition date.

(b) Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary. 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 entities were 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 entities 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.

(c) Eliminate in full intraGroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the Group (profits or losses resulting from intraGroup transactions that are recognised in assets, such as fixed assets, are eliminated in full). Intra-group losses may indicate an impairment that requires recognition in the Restated Consolidated Financial Statements. AS 22 "Accounting for Taxes on Income" applies to temporary differences that arise from the elimination of profits and losses resulting from intraGroup transactions.

(d) Goodwill if any, arising on consolidation is not amortized but tested for impairment.

When necessary, adjustments are made to the Restated Consolidated Financial Information of subsidiary to bring their accounting policies into line with the Group's accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

c) Particulars of subsidiary:

Name of Subsidiaries	Country of Incorporation	Percentage of Voting Power as at		
		31-Mar-2026	31-Mar-2025	31-Mar-2024
Coreintegra Global Services Private Limited	India	100%	100%	100%

2.2 Current versus Non-current classification

The Group presents assets and liabilities in the balance sheet based on current / non-current classification.
Deferred tax assets and liabilities are classified as non-current assets and liabilities.
An asset is classified as current when it is expected to be realised or intended to be sold or consumed in normal operating cycle, held primarily for the purpose of trading, expected to be realised within twelve months after the reporting period, or cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current assets.

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CORE INTEGRA CONSULTING SERVICES LTD. MUMBAI

A liability is classified as current when it is expected to be settled in normal operating cycle, it is held primarily for the purpose of trading, it is due to be settled within twelve months after the reporting period, or there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. All other liabilities are classified as non-current liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Group has identified twelve months as its operating cycle.

2.3 Use of estimates

The preparation of Restated Consolidated Financial Information 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 financial statements and the reported amounts of revenue and expenses during the reported period. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of financial statements. Actual results may differ from the estimates used in preparing the accompanying financial statements. Any revision to accounting estimates is recognized

2.4 Property, Plant and Equipments ("PPE")

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.

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

V.V.K.

CORINTEGRA CONSULTING SERVICES LTD. MUMBAI

2.5 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.

2.6 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

V.V.K.

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

2.7 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 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.

2.8 Income taxes

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. Any interest, related to accrued liabilities for potential tax assessments are not included in Income tax charge or (credit), but are rather recognised within finance costs.

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 substantially enacted as at balance sheet date. At each balance sheet date the Group re-assess unrecognized deferred tax assets, if any.

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.

2.9 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.

2.10 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.

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 outstanding and the rate applicable.

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COREINTEGRA CONSULTING SERVICES LTD. MUMBAI ★

2.11 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 interest).

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.

2.12 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.

2.13 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.

2.14 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

2.15 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.

2.16 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.

2.17 Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. Cash flows from operating, investing and financing activities of the Group are segregated, accordingly.

2.18 Subsequent Events

it covers disclosure of material events occurring after the balance sheet date that may impact the Restated Consolidated Financial Information, as per AS-4 (Contingencies and Events Occurring After the Balance Sheet Date).

3 Changes Accounting Policies In The Years/Periods Covered In The Restated Financials

There is no change in significant accounting policies during the reporting period except, as and when Accounting Standards issued by the Companies (Accounting Standard) Rules, 2021 were made applicable on the relevant dates.The restatement adjustments reflected in the financial statements pertain to prior period errors, reclassifications, or other adjustments, and do not represent changes in accounting policies, unless explicitly stated otherwise.

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409
ANNEXURE-V
STATEMENT OF ADJUSTMENTS

Part A: Statement of Restatement Adjustments to Consolidated Audited Financial Information

The Summary of results of restatements made in the audited consolidated financial statements of the Group for the respective years and their impact on the profit /(losses) of the Group is as under.

(Amount in INR Lakhs)

Statement of Consolidated Reserve and Surplus

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Consolidated Reserves and Surplus as per audited accounts but before adjustments for restated accounts.	1,973.72	2,289.66	1,912.73
Less: Adjustment to the Opening Reserves as on 01-04-2023	19.40	19.40	19.40
Less: Cumulative Adjustment made in Statement of Profit and Loss Account during the restated period	(19.40)	(17.58)	(48.45)
Total Net Adjustment in Profit and Loss Account	**0.00**	**1.82**	**(29.05)**
Reserves and Surplus as per Restated Accounts	**1,973.72**	**2,287.84**	**1,941.78**

Statement of Consolidated Profit and Loss after Tax

The reconciliation of Profit/(loss) after tax as per audited results and the Profit/(loss) after tax as per Restated accounts is presented in below Table. This summarizes the results of restatements made in the audited accounts for the respective years and its impact on the respective year profit & losses of the Group.

(Amount in INR Lakhs)

Particulars	For the year ended		
	March 31, 2026	March 31, 2025	March 31, 2024
Net profit after tax as per audited accounts but before adjustments for restated accounts:	449.30	376.93	445.15
Adjustments:			
Short/(excess) provision for Gratuity	-	0.09	(0.09)
Prior Period Revenue Restated - Revenue from operations	-	(476.88)	(887.45)
Prior Period Revenue Restated - Other expenses	-	89.23	(424.35)
Prior Period Expense Restated - Employee benefit expenses	-	362.40	1,352.57
(Short)/excess Depreciation charged	-	(3.88)	0.43
(Short)/excess provision for income tax	1.82	(1.83)	6.32
Short/(excess) provision for deferred tax assets	-	-	1.01
Net adjustment in profit and loss account.	**1.82**	**(30.87)**	**48.45**
Net Profit after tax as per restated accounts.	**451.13**	**346.06**	**493.60**

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

V.V.K.

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409
ANNEXURE-V
STATEMENT OF ADJUSTMENTS

(a) Adjustment of Gratuity Expenses
Group had accounted short gratuity provision during FY 2023-24 and same has been recorded in audited consolidated financial statements of FY 2024-25. During the restatement, Effect of the same has been given to restated consolidated statement of profit/loss.

(b) Accounting of Prior Period Revenue:
During the restatement, revenue booking has been reconsidered based on the year to which such revenue is pertaining to and accordingly all prior period revenue has been recognized in Restated Consolidated Financial Information of Profit and Loss account of respective years. It includes revenue from staffing and compliance services.

(c) Accounting of Prior Period Expenses:
During the restatement, expenses booking has been reconsidered based on the year to which such expenses is pertaining to and accordingly all prior period expenses have been charged to Restated Consolidated Financial Information of Profit and Loss account of respective years. It includes employee benefit expenses.

(d) Accounting of depreciation (short/excess):
During the restatement, Depreciation booked for consolidated financial statements has been reconsidered and effect for excess depreciation charged earlier has been given in Restated Consolidated Financial Information of respective years..

(e)Provision of Income Tax (Current/Prior Period):
During the restatement, the Income tax provision was recalculated on restated Profit/(Loss) of respective year as per the prevailing tax rates, accordingly the effect of revised income tax provision has been made in the Restated Consolidated Financial Information of Profit and Loss account. Short/(Excess) provision has been adjusted in respective year/period. For More details, refer Annexure AG enclosed with the Restated Consolidated Financial Information.

(f) Adjustment on account of Provision of Deferred Tax Assets
During the restatement, the company has recalculated deferred tax assets at the end of respective year ended at the rate of normal tax rate applicable at the end of relevant year and effect for the same has been given in restated consolidated financial statements. For more details, refer Annexure AG enclosed with the Restated Consolidated Financial Information.

Part B : Material regrouping

Appropriate regroupings have been made in the Restated Consolidated Financial Information of assets and liabilities, restated statement of profit or loss and restated statement of cash flows, wherever required, by reclassification of the corresponding items of income, expenses, assets, liabilities and cashflows, in order to bring them in line with the accounting policies and classification as per the financial information of the Company for the year ended March 31, 2026 prepared in accordance with Schedule III of Companies Act, 2013, and other applicable AS principles and the requirements of the Securities and Exchange Board of India (Issue of Capital & Disclosure Requirements) Regulations, 2018, as amended.

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409
ANNEXURE-V
STATEMENT OF ADJUSTMENTS

Part C: Non Adjusting Items

(1) There are no audit qualification in auditor's report on the Statutory Financial Statements for the year ended March 31, 2026, March 31, 2025 and March 31, 2024, except the comments as under:

(a) Coreintegra Consulting Services Private Limited- Para h (vi) of the Audit Report on Other Legal and Regulatory Requirements for the year ended March 31, 2024.

Based on our examination which included test checks, except for the payroll system, the Company has used accounting softwares for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective softwares:
In case of the payroll system, the feature of audit trail (edit log) facility was not enabled at the database level to log any changes for the accounting software used for maintaining payroll processing.

(b) Coreintegra Global Services Private Limited- Para h (vi) of the Audit Report on Other Legal and Regulatory Requirements for the year ended March 31, 2024.

Based on our examination which included test checks, except for the payroll system, the Company has used accounting softwares for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective softwares:
In case of the payroll system, the feature of audit trail (edit log) facility was not enabled at the database level to log any changes for the accounting software used for maintaining payroll processing.

(c) Coreintegra Consulting Services Limited- Para (b) of the Audit Report on Other Legal and Regulatory Requirements for the year ended March 31, 2025.

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.

(d) Coreintegra Consulting Services Limited- Para h (vi) of the Audit Report on Other Legal and Regulatory Requirements for the year ended March 31, 2025.

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.

(e) Coreintegra Global Services Private Limited- Para (b) of the Audit Report on Other Legal and Regulatory Requirements for the year ended March 31, 2025.

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.

(f) Coreintegra Global Services Private Limited- Para h (vi) of the Audit Report on Other Legal and Regulatory Requirements for the year ended March 31, 2025.

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.

CHARTRED ACCOUNTANTS
SAMPAT & MEHTA LLP
MUMBAI

V.V.K.

COREINTEGRA CONSULTING SERVICES LTD.
MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409
ANNEXURE-V
STATEMENT OF ADJUSTMENTS

(g) Coreintegra Consulting Services Limited- Para (b) of the Audit Report on Other Legal and Regulatory Requirements for the year ended March 31, 2026.

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.

(h) Coreintegra Consulting Services Limited- Para h (vi) of the Audit Report on Other Legal and Regulatory Requirements for the year ended March 31, 2026.

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.

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

(i) Coreintegra Global Services Private Limited- Para (b) of the Audit Report on Other Legal and Regulatory Requirements for the year ended March 31, 2026.

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.

(j) Coreintegra Global Services Private Limited- Para h (vi) of the Audit Report on Other Legal and Regulatory Requirements for the year ended March 31, 2026.

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.

(2) Other audit qualifications included in the Annexure to the auditors' report issued under Companies (Auditor's Report) Order, 2020 (as amended), on the consolidated financial statements of Parent Company for the year ended March 31, 2024, March 31, 2025 and March 31, 2026 which do not require any corrective adjustment in the Restated Consolidated Financial Information are as follows:-

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

V.V.K

CORE INTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409
ANNEXURE-V
STATEMENT OF ADJUSTMENTS

(a) Clause no. (vii)(a) of CARO 2020 Order is qualified of "Core Integra Consulting Services Limited" for financial year ended March 31,2024.

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 have been generally regularly deposited during the year by the Company 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, except in case of following:

(Amount in INR Lakhs)

Name of the Statute	Nature of the Dues	Amount	Period to which the amount relates	Due Date	Date of Payment
Employee Provident Fund and Miscellaneous Provisions Act, 1952	Provident Fund	2.03 10.85 17.24 7.05	FY 20-21 FY- 21-22 FY 22-23 FY 23-24	Various Dates	Not yet paid
Profession Tax Act of various states	Profession Tax - PTRC	0.00 0.17 0.04	FY 21-22 FY 22-23 FY 23-24	Various Dates	Not yet paid

(b) Clause no. (vii)(a) of CARO 2020 Order is qualified of "Core Integra Consulting Services Limited" for financial year ended March 31,2025.

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 have been generally regularly deposited during the year by the Company 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, except in case of following:

(Amount in INR Lakhs)

Name of the Statute	Nature of the Dues	Amount	Period to which the amount relates	Due Date	Date of Payment
Employee Provident Fund and Miscellaneous Provisions Act, 1952	Provident Fund	10.42 17.24 7.05 4.06	FY 21-22 FY 22-23 FY 23-24 FY 24-25	Various Date	Not yet paid
Maharashtra Labour Welfare Fund Act, 1953	Labour Welfare Fund	4.01 0.57	FY 23-24 FY 24-25	Various Date	Not yet paid
Profession Tax Act of various states	Profession Tax - PTRC	0.17 1.22 1.65	FY 22-23 FY 23-24 FY 24-25	Various Date	Not yet paid

(c) Clause no. (xiii) of CARO 2020 Order is qualified of "Core Integra Consulting Services Limited" for financial year ended March 31,2025.

In our opinion and according to the information and explanations given to us, the Company was required to constitute an Audit Committee under Section 177 of the Companies Act, 2013, upon its conversion into a public company on October 14, 2024, as its turnover exceeded INR100 Crore as on March 31, 2024. However, the Audit Committee was constituted on March 27, 2025. Consequently, the Company was not in compliance with the requirement to have an Audit Committee in place during the period from October 14, 2024 to March 26, 2025. Further, we observed that related party transactions were entered into during this period without the prior approval of an Audit Committee as required under Section 177(4) of the Act. Post facto approval of the Audit Committee has been obtained on May 15, 2025 in respect of such related party transactions.

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

V.V.K

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409
ANNEXURE-V
STATEMENT OF ADJUSTMENTS

(d) Clause no. (vii)(a) of CARO 2020 Order is qualified of "Core Integra Consulting Services Limited" for financial year ended March 31,2026.

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 have been generally regularly deposited during the year by the Company 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, except in case of following:

(Amount in INR Lakhs)

Name of the Statute	Nature of the Dues	Amount	Period to which the amount relates	Due Date	Date of Payment
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 Date	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 Date	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 Date	Not yet paid

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

V-V-K

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409
Notes forming part of the Restated Consolidated Financial Information

Annexure A

(Amount in INR Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Share capital			
Authorised share capital		-	-
2,50,00,000 equity shares of INR 10 each	2,500.00	5.00	-
March, 2025: 50,000 equity shares of INR 10 each	-	-	5.00
March, 2024: 50,000 equity shares of INR 10 each	-		
	2,500.00	5.00	5.00
Issued, subscribed & fully paid up shares		-	-
76,67,805 equity shares of INR 10 each	766.78	1.53	-
March, 2025: 15,305 equity shares of INR 10 each	-	-	1.53
March, 2024: 15,305 equity shares of INR 10 each	-		
	766.78	1.53	1.53

1 Terms / rights attached to equity shares

a)Voting & Liquidation

The Company has one class of equity shares having a par value of Rs 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.

b)Bonus Issue

On 9 Aug 2025, the Company issued 76,52,500 equity shares of INR 10 each as bonus shares in the ratio of 500:1, by capitalization of free reserves, securities premium, in accordance with the Companies Act, 2013.

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

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
At the beginning of year	15,305	15,305	15,305
Bonus shares Issued during the year	76,52,500	-	-
At end of the year	**76,67,805**	**15,305**	**15,305**

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

(Amount in INR Numbers)

Name of Shareholders	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Sriram Natarajan	37,67,520	7,520	7,520
Sangeetha Sriram	2,19,939	439	2,055
Eureka Outsourcing Solutions Pvt Ltd	21,86,865	4,365	4,365
Gaurav Bali	9,59,415	1,915	300
Mahesh Krishnamoorthy	3,83,265	765	765
Total	75,17,004	15,004	15,005

% of holding for above shareholders

Name of Shareholders	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Sriram Natarajan	49.13%	49.13%	49.13%
Sangeetha Sriram	2.87%	2.87%	13.43%
Eureka Outsourcing Solutions Pvt Ltd	28.52%	28.52%	28.52%
Gaurav Bali	12.51%	12.51%	1.96%
Mahesh Krishnamoorthy	5.00%	5.00%	5.00%
Total	98%	98%	98%

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

V.V.K

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409
Notes forming part of the Restated Consolidated Financial Information

4 i) There are no securities issued by company which are convertible into equity / preference shares. Hence disclosure regarding terms of convertible security and earliest date of conversion does not arise.

ii) None of the calls are unpaid. Hence disclosure regarding number of shares and amount due from director, officer and others does not arise.

iii) The company has not allotted fully paid up shares pursuant to contract(s) and fully paid bonus Shares (except 76,52,500 equity shares on 9 Aug 2025) without payment being received in cash. Further, the Company has not bought back any shares. Hence, disclosure regarding number of shares and class of shares to be bought back does not arise.

iv) None of the shares are forfeited. Hence disclosure regarding number of shares and amount originally paid does not arise.

v) No shares are issued by the way of Rights in the past five years. Hence disclosure regarding number of shares and amount originally paid does not arise.

vi) Bonus shares issued in past five years is as under

-Ratio of Bonus shares: 500 Equity shares for every 1 equity share held

-Date of issue: 09 August 2025

-Class of shares issued: Equity shares

-Number of Bonus shares issued: 76,52,500

vii) The Company has utilized 764.71 Lakhs from the Securities Premium Account and 0.54 Lakhs from the Profit/Loss Account for the purpose of issue of Bonus Shares.

5 **Shares held by promoters at the end of the respective year is as under**

(i) As at March 31, 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%	50,000.00%	0.00%
Sangeetha Sriram	2,19,939	2.87%	50,000.00%	0.00%
Gaurav Bali	9,59,415	12.51%	50,000.00%	0.00%
Total	**49,46,874**	**64.51%**	-	-

(ii) As at March 31, 2025

Promoter name	No. of shares	% of Total shares	% Change in no. of shares during the period	% Change during the year
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%	538.33%
Total	**9,874**	**64.51%**	-	-

(iii) As at March 31, 2024

Promoter name	No. of shares	% of Total shares	% Change in no. of shares during the period	% Change during the year
Sriram Natarajan	7,520	49.13%	0.00%	0.00%
Sangeetha Sriram	2,055	13.43%	0.00%	0.00%
Gaurav Bali	300	1.96%	100.00%	100.00%
Total	**9,875**	**64.52%**	-	-

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

V.V.K.

CORINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409
Notes forming part of the Restated Consolidated Financial Information

Annexure B
(Amount in INR Lakhs)

Reserves and Surplus

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Consolidated Statement of Profit and Loss			
Balance at the beginning of the year	1,523.13	1,177.07	683.47
Profit for the year	451.13	346.06	493.60
Utilized for Bonus issue	(0.54)		
Closing balance (a)	**1,973.72**	**1,523.13**	**1,177.07**
Securities Premium			
Balance at the beginning of the year	764.71	764.71	764.71
Utilized for Bonus issue	(764.71)	-	-
Closing balance (b)	-	764.71	764.71
Total (a+b)	**1,973.72**	**2,287.84**	**1,941.78**

Annexure C
(Amount in INR Lakhs)

Long term provisions

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Gratuity [Refer Annexure AC]	45.96	28.11	39.98
Gratuity for managed services [Refer Annexure AC]	149.20	29.56	103.95
Leave Encashment	11.46	11.27	14.28
	206.62	**68.94**	**158.21**

Annexure D
(Amount in INR Lakhs)

Trade payables

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
a) Total outstanding dues of micro and small enterprises, and	79.80	70.24	21.03
b) Others	610.01	404.20	653.08
	689.81	**474.44**	**674.11**

Annexure D(i)
Dues to Micro and Small Enterprises
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.

a. Principal amount remaining unpaid	79.80	70.24	21.03
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 accrued and remaining unpaid	-	-	-
f. Amount of further interest remaining due and payable even in the succeeding years until such date when the interest dues above are actually paid to the small enterprise	-	-	-

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CIN : U74140MH2009PLC191409
Notes forming part of the Restated Consolidated Financial Information

Annexure D(ii) :Trade Payables ageing schedule

a)	**MSME- Undisputed**			
	Not due* (Refer Note 2)	19.54	11.88	5.69
	Less than 1 year	60.26	58.36	15.34
	1-2 years	-	-	-
	2-3 years	-	-	-
	More than 3 year	-	-	-
		79.80	**70.24**	**21.03**
b)	**Other than MSME- Undisputed**			
	Not due*	-	-	-
	Less than 1 year	437.23	301.56	632.36
	1-2 years	82.01	87.28	18.97
	2-3 years	75.54	15.36	1.02
	More than 3 year	15.23	-	0.73
		610.01	**404.20**	**653.08**
c)	**Disputed dues - MSME**			
	Not due*	-	-	-
	Less than 1 year	-	-	-
	1-2 years	-	-	-
	2-3 years	-	-	-
	More than 3 year	-	-	-
		-	-	-
d)	**Disputed dues - Other than MSME**			
	Not due*	-	-	-
	Less than 1 year	-	-	-
	1-2 years	-	-	-
	2-3 years	-	-	-
	More than 3 year	-	-	-
		-	-	-

*Includes unbilled dues, if any

Note 1:
The Company has no trade payables for which no due date of payment has been specified. Accordingly, ageing of such payables from the date of the transaction is not applicable

Note 2:
Amount of INR 19.54 Lakhs included in not due is outstanding for various period as given below,

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Less than 1 year	-	-	-
1-2 years	7.67	6.65	5.69
2-3 years	6.64	5.23	-
More than 3 year	5.23	-	-
	19.54	**11.88**	**5.69**

The above amount has not been paid since respective vendors have collected GST from the Company but not paid to the Government and Company has not been able to claim GST credit for the same.
In view of the above, the outstanding has been shown under not due and interest thereon ubder MSME Act has not been provided.

Annexure E
(Amount in INR Lakhs)

Other current liabilities

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Employee benefits payable	810.35	661.79	696.75
Statutory dues payable (including tax deducted at source, service tax, professional tax, ESIC, PF etc)	359.32	480.71	721.53
Deposits payable	1.50	1.50	1.50
Advance from clients towards reimbursement [Refer Annexure E(i)]	1,728.32	1,465.90	740.46
Advances from clients	215.84	135.21	27.90
Expenses Accrued	48.13	26.08	10.20
Other payables	-	20.82	-
	3,163.46	**2,792.00**	**2,198.34**

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

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CIN : U74140MH2009PLC191409
Notes forming part of the Restated Consolidated Financial Information

Annexure E (i)

Movement in Advance from clients towards reimbursement

Particulars	March 31, 2026	March 31, 2025	March 31, 2024
Opening Balance	1,465.90	740.46	168.04
Add: Advance received	13,650.81	8,983.43	7,182.70
Less: Sales booked	13,388.38	8,257.98	6,610.29
Closing Balance	**1,728.32**	**1,465.90**	**740.46**

Annexure F
(Amount in INR Lakhs)

Short Term Borrowings

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Bank Overdraft *	-	-	-
	-	-	-

*** Note:**
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, vide Sanction Letter dated July 07, 2025.

As at the reporting date, the Company has not utilized the above-mentioned facilities and accordingly, no amount is outstanding under short-term borrowings in the balance sheet.

Annexure G
(Amount in INR Lakhs)

Short-term provisions

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Gratuity (net) [Refer Annexure AC]	0.49	0.42	0.48
Gratuity for managed services [Refer Annexure AC]	25.61	21.19	21.11
Leave encashment	0.33	0.31	0.24
	26.43	**21.92**	**21.83**

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Coreintegra Consulting Services Limited
CIN : U74140MH2009PLC191409
Notes forming part of the Restated Consolidated Financial Information

Annexure H

Restated Consolidated Statement of Property, plant and equipment and intangible assets.

(Amount in INR Lakhs)

	Property, Plant & Equipment					Intangible assets	Intangibles Assets under Development	
Owned assets	Computers	Office Equipments	Furniture & fixtures	Vehicles	Total	Softwares	Softwares	Total
Cost								
March 31, 2023	87.03	19.96	57.40	22.53	186.92	749.86	-	749.86
Additions	20.38	1.90	0.60	-	22.88	288.89	-	288.89
Capitalisation	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
At March 31, 2024	**107.41**	**21.86**	**58.00**	**22.53**	**209.80**	**1,038.75**	-	**1,038.75**
Additions	38.74	1.05	8.27	-	48.06	293.84	2.33	296.16
Capitalisation	-	-	-	-	-	-	-	-
Disposals	-	(4.58)	-	(5.69)	(10.27)	-	-	-
At March 31, 2025	**146.15**	**18.33**	**66.27**	**16.84**	**247.60**	**1,332.59**	**2.33**	**1,334.91**
Additions	104.10	4.78	0.93	-	109.81	254.25	147.32	401.57
Transfer during the year	-	-	-	-	-	4.65	(4.65)	-
Disposals	-	-	-	-	-	-	-	-
At March 31, 2026	**250.25**	**23.11**	**67.20**	**16.84**	**357.41**	**1,591.50**	**145.00**	**1,736.48**
Depreciation								
March 31, 2023	65.18	13.15	26.03	3.50	107.86	397.40	-	397.40
Charge for the year	20.81	3.34	11.21	5.94	41.31	144.78	-	144.78
Disposals	-	-	-	-	-	-	-	-
At March 31, 2024	**85.99**	**16.49**	**37.24**	**9.44**	**149.17**	**542.18**	-	**542.18**
Charge for the year	24.01	2.00	7.47	3.47	36.95	141.70	-	141.70
Disposals	-	(3.20)	-	(3.43)	(6.63)	-	-	-
At March 31, 2025	**110.00**	**15.29**	**44.71**	**9.48**	**179.49**	**683.88**	-	**683.88**
Charge for the year	27.19	1.93	6.16	2.30	37.58	137.64	-	137.64
Disposals	-	-	-	-	-	-	-	-
At March 31, 2026	**137.19**	**17.22**	**50.87**	**11.78**	**217.06**	**821.52**	-	**821.52**

Net block								
At March 31, 2026	113.06	5.89	16.33	5.06	140.35	769.97	145.00	914.96
At March 31, 2025	36.15	3.05	21.56	7.36	68.12	648.71	2.33	651.03
At March 31, 2024	21.42	5.37	20.76	13.09	60.64	496.57	-	496.57

CHARTRED ACCOUNTANTS ★ MUMBAI ★ SAMPAT & MEHTA LLP

COREINTEGRA CONSULTING SERVICES LTD. ★ MUMBAI

Coreintegra Consulting Services Limited
CIN : U74140MH2009PLC191409
Notes forming part of the Restated Consolidated Financial Information

Annexure H

Restated Consolidated Statement of Property, plant and equipment and intangible assets.

Notes :

The vehicle having written down value of INR 5.06 Lakhs (March 2025: INR 9.04 Lakhs) (March 2024: INR 10.71 Lakhs) is held in the name of the Director for and on behalf of the Company.

Intangibles under development Ageing as at March 31, 2026

	Amount in intangible assets under development for a period of				Total
	Less than 1 Year	1 to 2 Years	2 to 3 Years	More than 3	
Projects in Progress	145.00	-	-	-	145.00
Projects temporarily Suspended	-	-	-	-	-
Total	145.00	-	-	-	145.00

Intangibles under development Ageing as at March 31, 2025

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

Intangibles under development Ageing as at March 31, 2024

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

Note: The company has active capital commitments for projects whose final completion schedules and ultimate costs are currently not determinable. As a result, it is not possible to evaluate project delays or cost overruns for the financial years ended March 31, 2026, March 31,2025, and March 31,2024.

CHARTRED ACCOUNTANTS ★ MUMBAI ★ SAMPAT & MEHTA LLP

COREINTEGRA CONSULTING SERVICES LTD. ★ MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409
Notes forming part of the Restated Consolidated Financial Information

Annexure I
(Amount in INR Lakhs)

Deferred Tax (Assets) /Liability

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Deferred tax liability on account of			
Property, Plant & Equipments	82.50	56.34	27.77
Deferred tax assets on account of	-	-	-
Provision for Gratuity and leave encashment	(58.65)	(22.87)	(45.29)
Cumulative Balance of Deferred Tax Liability/(Assets)	**23.85**	**33.47**	**(17.52)**

Annexure I (i)

Movement in deferred tax liabilities/assets

PPE			
Opening balance as of April 1	56.34	27.77	19.03
Tax income/(expense) during the period recognised in profit or loss	26.16	28.57	8.74
Closing balance as at March 31	**82.50**	**56.34**	**27.77**
Provision for Gratuity and leave encashment			
Opening balance as of April 1	(22.87)	(45.29)	(57.06)
Tax income/(expense) during the period recognised in profit or loss	(35.79)	22.42	11.77
Closing balance as at March 31	**(58.65)**	**(22.87)**	**(45.29)**
Net deferred tax (Assets)/Liability	**23.85**	**33.47**	**(17.52)**

Annexure J
(Amount in INR Lakhs)

Long term loans and advances

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Advance tax (net of provision) [Refer Annexure J(i)]	1,094.17	313.90	264.54
Capital Advance	36.00	40.00	-
	1,130.17	**353.90**	**264.54**
Annexure J (i)			
Provision for tax	28.23	(123.67)	(106.50)

Annexure K
(Amount in INR Lakhs)

Other non current assets

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good			
Security deposits	86.20	50.26	30.26
Term Deposits with banks (Refer Annexure AA)	180.00	7.11	468.91
	266.20	**57.37**	**499.17**

Annexure L
(Amount in INR Lakhs)

Current investment

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Mutual Fund (Quoted)			
Nil (March, 2025: Nil), (March, 2024: 1,69,078.69) units of ICICI Prudential Medium Term Bond	-	-	50.00
	-	-	**50.00**
Market value of quoted investment	-	-	68.25

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CORE INTEGRA CONSULTING SERVICES LTD. ★ MUMBAI

V.V.K

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CIN : U74140MH2009PLC191409
Notes forming part of the Restated Consolidated Financial Information

Annexure M
(Amount in INR Lakhs)

Trade receivables

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good			
a. Over 6 months from the date they were due for payment			
-Considered good	323.41	158.80	83.38
-Considered doubtful	-	-	-
Less: Provision for doubtful debts	-	-	-
b. Others	2,315.15	1,894.47	1,775.45
c. Not Due	-	-	-
	2,638.56	2,053.27	1,858.83
d. Unbilled Revenue (Gross)	1,355.37	1,030.30	602.23
Less: Corresponding expenses accrued:	(1,251.98)	(782.35)	(583.59)
Unbilled revenue (Net)	103.39	247.95	18.64
	2,741.95	**2,301.22**	**1,877.47**

Annexure M (i): Trade receivables ageing schedule

a) Undisputed - Considered good			
Less than 6 months	2,315.15	1,894.47	1,775.45
6-12 months	254.69	143.78	63.71
1-2 years	64.76	13.29	16.24
2-3 years	2.78	1.74	3.43
More than 3 years	1.18	-	-
	2,638.56	**2,053.27**	**1,858.83**
b) Undisputed - Considered doubtful			
Less than 6 months	-	-	-
6-12 months	-	-	-
1-2 years	-	-	-
2-3 years	-	-	-
More than 3 year	-	-	-
	-	-	-
c) Disputed - Considered good			
Less than 6 months	-	-	-
6-12 months	-	-	-
1-2 years	-	-	-
2-3 years	-	-	-
More than 3 year	-	-	-
	-	-	-
d) Disputed considered - Doubtful			
Less than 6 months	-	-	-
6-12 months	-	-	-
1-2 years	-	-	-
2-3 years	-	-	-
More than 3 year	-	-	-
	-	-	-

Notes:

a) The Company has no trade receivables for which no due date of payment has been specified. Accordingly, ageing of such receivables from the date of the transaction is not applicable.

b) The Company does not have any provision for doubtful debts.

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

d) 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.

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

CORENTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409
Notes forming part of the Restated Consolidated Financial Information

Annexure N

Cash and cash equivalents

(Amount in INR Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Cash-in-Hand			
Cash-in-Hand	1.13	0.90	1.07
Bank balances			
In current accounts	261.39	205.07	712.69
	262.52	205.97	713.76
Other bank balances			
Deposit with bank original maturity more than 3 months but maturity period less than 12 months (Refer annexure AA)	845.43	1,827.64	906.68
	1,107.95	**2,033.61**	**1,620.44**

Annexure O

Short term loans and advances

(Amount in INR Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good			
Loans and advances recoverable in cash or kind	203.58	69.41	17.36
Advance Salary	-	-	0.42
Imprest Advance to Employees	8.79	52.33	25.58
Advance to vendors	168.27	53.59	31.07
	380.64	**175.33**	**74.43**

Annexure P

Other current assets

(Amount in INR Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Prepaid expenses	51.52	39.57	35.01
Expenses incurred for IPO *	50.79	-	-
Accrued interest on fixed deposit	66.13	-	-
	168.44	**39.57**	**35.01**

*(To be reduced from Security premium on listing as cost of Issue)

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

V.V.K

CORE INTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409
Notes forming part of the Restated Consolidated Financial Information

Annexure Q
(Amount in INR Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2024
Revenue from operation			
Rendering of services [Refer note (a) & (b)]	37,096.13	31,544.58	29,506.36
Unbilled Revenue [Refer note (a) & (b)]	1,362.31	1,030.30	602.23
	38,458.44	**32,574.88**	**30,108.59**
Reimbursement [Refer note (b)]	13,056.34	7,685.99	6,528.72
Professional Fees	-	-	-
	51,514.78	**40,260.87**	**36,637.31**

Note (a)

Details of revenue from operations			
Compliance	2,274.41	1,663.57	1,082.61
Payroll Processing	38.64	33.61	-
Staffing services	36,078.40	30,836.93	28,996.76
Software Services	66.99	40.78	29.22
	38,458.44	**32,574.88**	**30,108.59**

Note (b)

Based on an opinion of an independent Chartered Accountant 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 Group.

Annexure R
(Amount in INR Lakhs)

Other incomes

Particulars	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2024
Advance received from customers written back	-	-	0.43
Interest on fixed deposits	66.63	106.04	67.79
Interest on income tax refund	1.61	12.69	13.36
Interest Received on ICD	-	-	25.82
Unpaid expenses written back	46.52	31.26	98.88
Gain/(Loss) on sale of investments	-	23.63	-
Gain/(Loss) on sale of property, plant and equipment	-	2.47	-
Guarantee Commission received	0.36	1.87	0.70
	115.12	**177.96**	**206.98**

Annexure S
(Amount in INR Lakhs)

Employee benefit Cost

Particulars	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2024
Salaries, bonus and allowances	30,708.80	25,133.67	22,267.70
Directors' remuneration	99.64	99.64	99.64
Contribution to PF, ESIC & other funds	1,291.52	1,343.84	1,500.09
Leave encashment	81.37	82.53	166.99
Gratuity (Refer Annexure AC)	199.03	142.33	155.04
Gratuity paid under managed services	21.03	16.99	14.36
Staff welfare	23.24	22.14	20.19
	32,424.63	**26,841.14**	**24,224.01**

Annexure T
(Amount in INR Lakhs)

Finance cost

Particulars	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2024
Interest on Bank OD	6.93	1.83	2.47
Interest on late payment of statutory dues	8.82	1.75	1.89
	15.75	**3.58**	**4.36**

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

V.V.K

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CIN : U74140MH2009PLC191409
Notes forming part of the Restated Consolidated Financial Information

Annexure U
(Amount in INR Lakhs)

Depreciation and amortisation

Particulars	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2024
Depreciation on property, plant & equipment	37.58	36.95	41.31
Amortization of intangible assets	137.64	141.70	144.78
	175.22	178.65	186.09

Annexure W
(Amount in INR Lakhs)

Other expenses

Particulars	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2024
Employees reimbursement expenses	3,250.59	3,438.15	3,598.01
Reimbursement-vendors-client services	13,055.79	7,686.48	6,754.63
Professional fees	1,348.11	1,140.23	838.65
Rates & Taxes	25.35	0.18	0.11
Payment to auditors **[Refer note (a)]**	10.37	8.00	6.42
Lease payment **(Refer annexure AD)**	154.35	102.72	76.76
Insurance expense	324.52	265.69	329.08
Travelling expenses	42.74	62.07	30.50
Transportation Charges	36.54	38.58	-
Housekeeping Expenses	18.18	12.33	-
Equipment hire charges	-	21.39	11.53
Server Charges	30.39	25.84	30.50
Electricity expenses	11.59	12.36	8.12
Printing & stationery	5.80	7.69	2.04
Corporate social responsibility	-	7.40	-
Communication Expenses	10.66	7.51	7.21
Repairs & maintenance	80.45	70.27	45.62
Office expenses	9.24	4.98	4.31
Courier Expenses	38.33	18.32	5.55
Bank charges	6.29	4.41	2.12
Director Sitting fees	4.35	-	-
Exchange loss on Foreign Currency	0.55	0.05	-
Bad debts written-off	0.30	-	-
Miscellaneous expenses	24.32	64.75	80.84
	18,488.80	12,999.40	11,832.00
Note (a)			
Statutory audit fees	6.50	5.50	4.25
Tax audit fees	0.60	0.50	1.00
For Certification	0.75	-	-
For Taxation matters	2.52	-	1.17
Other Audit fees	-	2.00	-
	10.37	8.00	6.42

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

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CIN : U74140MH2009PLC191409
Notes forming part of the Restated Consolidated Financial Information

Annexure X
(Amount in INR Lakhs)

Earnings per equity share (EPS)

The followings reflects the profit and share data used in the

Particulars	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2024
(A) Restated Profit after tax	**451.13**	**346.06**	**493.60**
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	15,305
Bonus Equity shares issued during the year on 09 August 2025(Nos)	76,52,500	76,52,500	76,52,500
Equity shares outstanding at the end of the year (Nos.)	76,67,805	76,67,805	76,67,805
(B) Weighted No. of Equity Shares (Post-Bonus) (after considering Bonus Impact with retrospective effect)	76,67,805	76,67,805	76,67,805
(C) Basic and diluted earning per share as restated(INR) - (A/B)	5.88	4.51	6.44
Face value per share (INR)	10.00	10.00	10.00

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

V.V.K

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409

Annexure Y
(Amount in INR Lakhs)

Statement of Related party transactions

A) **Names of related Parties with whom transaction were carried out during the year and description of relationship**

(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
Rajeshwar Tripathi (From March 27, 2025)	Independent Director
Amitava Ghosh (From August 1, 2025)	Independent Director
Pallav Jain (From January 01, 2025)	Chief Financial Officer
Vinay Kadam (From December 01, 2024)	Company Secretary

(ii) **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 party during the year:**

(Amount in INR Lakhs)

	Particulars	March 31, 2026	March 31, 2025	March 31, 2024
a)	**Professional fees paid**			
	Enterprises under significant influence / control of Directors where there are transactions			
	Eureka Outsourcing Solutions Private Limited	-	-	-
	Eureka Digitisation & Automation Services Private Limited	-	-	-
b)	**Managerial Remuneration** *			
	Mahesh Krishnamoorthy	99.64	99.64	99.64
c)	**Employee benefit expense** *			
	Key management personnel			
	Pallav Jain	22.37	4.66	-
	Vinay Kadam	23.09	5.91	-
d)	**Director Sitting fees**			
	Key Management Personnel			
	Manav Ravindranath Dhanda	1.35	-	-
	Sanjeev Kumar Chauhan	1.95	-	-
	Rajeshwar Tripathi	0.75	-	-
	Amitava Ghosh	0.30	-	-
e)	**Inter-corporate deposits given**			
	Enterprises under significant influence / control of Directors where there are transactions			
	Eureka Outsourcing Solutions Private Limited	-	-	383.24
f)	**Inter-corporate deposits -received back**			
	Enterprises under significant influence / control of Directors where there are transactions			
	Eureka Outsourcing Solutions Private Limited	-	-	383.24

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)
CIN : U74140MH2009PLC191409

Annexure Y
(Amount in INR Lakhs)

B) Transactions with related party during the year:

	Particulars	March 31, 2026	March 31, 2025	March 31, 2024
g)	**Loan Taken**			
	Key Management Personnel			
	Mahesh Krishnamoorthy	20.75	55.00	-
h)	**Loan Repaid**			
	Key Management Personnel			
	Mahesh Krishnamoorthy	20.75	55.00	-
i)	**Advances given**			
	Enterprises under significant influence / control of key management personnel where there are transactions			
	Eureka Digitisation & Automation Services Private Limited	-	40.00	-
j)	**Services rendered**			
	Enterprises under significant influence / control of key management personnel where there are transactions			
	Eureka Outsourcing Solutions Private Limited	144.51	112.05	24.74
	Enlite Research Private Limited	10.85	0.14	0.36
	AmyGB.AI Private Limited	1.27	0.36	0.42
	Molbio Diagnostics Limited	10.44	5.78	12.35
k)	**Services Availed**			
	Enterprises under significant influence / control of Directors where there are transactions			
	Eureka Outsourcing Solutions Private Limited	-	0.03	-
	Enlite Research Private Limited	-	0.03	-
	AmyGB.AI Private Limited	-	0.03	-
l)	**Interest received**			
	Enterprises under significant influence/ control of Directors where there are transactions			
	Eureka Outsourcing Solutions Private Limited	-	-	25.82
m)	**Guarantee Given**			
	Enterprises under significant influence / control of Directors where there are transactions			
	Enlite Research Private Limited	-	40.00	22.61
n)	**Guarantee commission received**			
	Enterprises under significant influence / control of directors where there are transactions			
	Enlite Research Private Limited	0.36	1.87	0.70
o)	**Intangible asset- work in progress**			
	Enterprises under significant influence / control of directors where there are transactions			
	Eureka Digitisation & Automation Services Private Limited	171.10	-	-
p)	**ICD given**			
	Enterprises under significant influence / control of directors where there are transactions			
	Eureka Outsourcing Solutions Private Limited	-	-	383.23
m)	**Loan repaid**			
	Key Management Personnel			
	Sriram Natarajan	-	-	-

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COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

V.V.K

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409

Annexure Y

C) **Balance Outstanding with related party at the end of the period/year:**

(Amount in INR Lakhs)

Particulars	March 31, 2026	March 31, 2025	March 31, 2024
a) **Services rendered**			
Enterprises under significant influence / control of Directors where there are transactions			
Eureka Outsourcing Solutions Private Limited	143.39	88.04	17.66
Enlite Research Private Limited	11.64	0.02	0.07
AmyGB.AI Private Limited	1.02	0.22	0.07
Molbio Diagnostic Limited	10.34	0.01	4.62
b) **Services Availed**			
Enterprises under significant influence / control of Directors where there are transactions			
Eureka Outsourcing Solutions Private Limited	-	-	-
Enlite Research Private Limited	-	-	-
AmyGB.AI Private Limited	-	-	-
c) **Guarantee commission received**			
Enterprises under significant influence / control of directors where there are transactions			
Enlite Research Private Limited	0.42	2.03	0.83
d) **Director Sitting fees**			
Key Management Personnel			
Manav Ravindranath Dhanda	-	-	-
Sanjeev Kumar Chauhan	-	-	-
Rajeshwar Tripathi	-	-	-
Amitava Ghosh	-	-	-
e) **Advances outstanding**			
Enterprises under significant influence / control of key			
Eureka Digitisation & Automation Services Private Limited	-	40.00	-
f) **Guarantee outstanding**			
Enterprises under significant influence / control of Directors where there are transactions			
Enlite Research Private Limited	22.61	62.73	22.61
g) **Intangible asset- work in progress**			
Enterprises under significant influence / control of Directors where there are transactions			
Eureka Digitisation & Automation Services Private Limited	14.69	-	-

* Excluding statutory benefits

** Transactions entered into with Eureka Outsourcing Solutions Private Limited were conducted on an arm's-length basis.

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

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COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409

Annexure Z

Transactions with the Group Company that were eliminated on Consolidation

(Amount in INR Lakhs)

	Particulars	March 31, 2026	March 31, 2025	March 31, 2024
a)	Loans given Coreintegra Global Services Private Limited	3.59	-	11.23
b)	Loans received back Coreintegra Global Services Private Limited	29.37	85.00	35.46
c)	Services availed Coreintegra Global Services Private Limited	423.21	415.30	366.72
d)	Interest received on loan/ Inter corporate deposits Coreintegra Global Services Private Limited	1.20	4.47	9.73
e)	Expense reimbursement Coreintegra Global Services Private Limited	-	0.06	-
f)	Paid towards software purchase Coreintegra Global Services Private Limited	-	-	-
g)	Inter Company Profit elimination Coreintegra Global Services Private Limited			
	Depreciation	34.15	5.23	
	Profit	13.38	14.48	10.43

Balances due from/ to Group Company that were eliminated on Consolidation

(Amount in INR Lakhs)

	Particulars	March 31, 2026	March 31, 2025	March 31, 2024
a)	Loans given Coreintegra Global Services Private Limited	0.37	26.15	107.13
b)	Loans received back Coreintegra Global Services Private Limited	-	-	-
c)	Trade Receivable Coreintegra Global Services Private Limited	22.58	7.11	34.69
d)	Interest received on loan/ Inter corporate deposits Coreintegra Global Services Private Limited	-	4.02	8.76
e)	Expense reimbursement Coreintegra Global Services Private Limited	0.06	0.06	-
f)	Payable towards software purchase Coreintegra Global Services Private Limited	-	-	-

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COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409

Annexure AA

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

(Amount in INR Lakhs)

Particulars	March 31, 2026	March 31, 2025	March 31, 2024
For facilities availed by the Company	857.43	677.43	573.40
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**	**774.33**	**573.40**

Out of the above, fixed deposits amounting to INR 180.00 Lakhs (March 31, 2025: INR 74.28 lakhs; March 31, 2024: INR Nil) 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 743.17 Lakhs (March 31, 2025: INR 700.04 Lakhs; March 31, 2024: INR 573.40 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

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409

Annexure AB

Contingent liabilities and capital commitments:

(Amount in INR Lakhs)

Description	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Contingent liabilities			
Performance guarantee given on behalf of enterprise under significant influence of Key Management Personnel (Refer Annexure Y)	22.61	62.73	22.61
Capital commitment			
a) For Comprehensive labour workforce management software	82.10	Not Determinable	Not Determinable
b) For developing Ctrl F software for labour compliance	Not Determinable	Not Determinable	60.00

Annexure AC

(Amount in INR Lakhs)

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 in FY 2025-26 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.

The Group recognised INR 1,035.58 lakhs in FY 2024-25 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.

The Group recognised INR 1,158.31 lakhs in FY 2023-24 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 Life Insurance Corporation of India, 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 of the parent company are accounted on cash basis.

The Parent company has a defined benefit gratuity plan. Every employee who has completed five years or more of service gets a gratuity on departure at 15 days salary (last drawn salary) for each completed year of service. The scheme is funded with an insurance company in the form of a qualifying insurance policy.

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

(Amount in INR Lakhs)

Description	For Year Ended March 31, 2026		For Year Ended March 31, 2025		For Year Ended March 31, 2024	
	Gratuity - Employees under managed services	Gratuity - Inhouse employees	Gratuity - Employees under managed services	Gratuity - Inhouse employees	Gratuity - Employees under managed services	Gratuity - Inhouse employees
Amount in Balance Sheet :						
Liabilities	186.92	46.45	147.66	28.53	138.29	40.47
Assets	12.11	-	96.91	-	13.23	-
Net Liability	**174.81**	**46.45**	**50.75**	**28.53**	**125.06**	**40.47**
Current liability	25.61	0.49	21.19	0.42	21.11	0.48
Non current liability	149.20	45.96	29.56	28.11	103.95	39.98

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409

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

(Amount in INR Lakhs)

Description	For Year Ended March 31, 2026		For Year Ended March 31, 2025		For Year Ended March 31, 2024	
	Gratuity - Employees under managed services	Gratuity - Inhouse employees	Gratuity - Employees under managed services	Gratuity - Inhouse employees	Gratuity - Employees under managed services	Gratuity - Inhouse employees
Current service cost	24.36	11.86	21.11	14.75	29.13	11.09
Interest on obligations	10.36	1.93	9.89	2.90	12.84	2.28
Expected return on planned assets	(7.53)	-	(1.65)	-	(2.23)	-
Adjustment in fund opening balance	-	-	-	-	-	-
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)	92.11	9.81
Total included in 'employee benefit expenses'	**234.24**	**20.57**	**141.23**	**1.10**	**131.86**	**23.18**

(iii) Changes in the present value of the defined benefit obligation representing reconciliation of opening and closing balances

(Amount in INR Lakhs)

Description	For Year Ended March 31, 2026		For Year Ended March 31, 2025		For Year Ended March 31, 2024	
	Gratuity - Employees under managed services	Gratuity - Inhouse employees	Gratuity - Employees under managed services	Gratuity - Inhouse employees	Gratuity - Employees under managed services	Gratuity - Inhouse employees
Opening defined benefit obligation	147.66	28.53	138.29	40.47	172.26	30.39
Interest cost for the year	10.36	1.93	9.89	2.90	12.84	2.28
Current service cost	24.36	11.86	21.11	14.75	29.13	11.09
Actuarial (gain)/loss on obligation	157.21	(4.43)	112.34	(16.55)	94.27	9.81
Past Service Cost	44.57	11.21				
Adjustment	(197.23)	(2.64)	(133.97)	(13.04)	(170.22)	(13.10)
Projected benefit obligation, end of the period	**186.92**	**46.45**	**147.66**	**28.53**	**172.26**	**30.38**

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

(Amount in INR Lakhs)

Description	For Year Ended March 31, 2026		For Year Ended March 31, 2025		For Year Ended March 31, 2024	
	Gratuity - Employees under managed services	Gratuity - Inhouse employees	Gratuity - Employees under managed services	Gratuity - Inhouse employees	Gratuity - Employees under managed services	Gratuity - Inhouse employees
Opening fair value of plan assets	96.91	-	13.23	-	16.14	-
Adjustment in fund	-	-	-	-	-	-
Expected return	7.53	-	1.65	-	2.23	-
Actuarial (losses) and gains	(5.27)	-	0.46	-	2.16	-
Contributions by employer	110.17	-	215.55	-	162.92	-
Benefits Paid	(197.23)	-	(133.97)	-	(170.22)	-
Closing balance of fund	**12.11**	-	**96.91**	-	**16.14**	-

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

V.V.K

(v) Composition of the plan assets:

(Amount in INR Lakhs)

Description	For Year Ended March 31, 2026		For Year Ended March 31, 2025		For Year Ended March 31, 2024	
	Gratuity - Employees under managed services	Gratuity - Inhouse employees	Gratuity - Employees under managed services	Gratuity - Inhouse employees	Gratuity - Employees under managed services	Gratuity - Inhouse employees
Policy of insurance	100%	-	100%	-	100%	-

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

(Amount in INR Lakhs)

Description	For Year Ended March 31, 2026		For Year Ended March 31, 2025		For Year Ended March 31, 2024	
	Gratuity - Employees under managed services	Gratuity - Inhouse employees	Gratuity - Employees under managed services	Gratuity - Inhouse employees	Gratuity - Employees under managed services	Gratuity - Inhouse employees
Discount rate as on 31st March	7.90%	7.25%	7.05%	6.80%	7.20%	7.20%
Expected return on plan assets at 31st March	7.90%	0.00%	7.05%	0.00%	7.20%	0.00%
Annual increase in salary cost	1.00%	1.00%	1.00%	1.00%	1.00%	5.50%

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.

Annexure AD

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 cancellable and ranges between 11 months to 2 years under leave and license , or longer for other lease and are renewable by mutual consent or mutually agreeable terms.
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	Year Ended March 31, 2024
Lease payment recognised in statement of profit and loss	154.35	102.72	76.76
Future minimum lease payments :			
Not later than 1 year	148.91	83.82	58.47
Later than 1 year and not later than 5 years	455.03	61.42	35.30
Greater than 5 years	-	-	5.81
Total future minimum lease payments	**603.93**	**145.24**	**99.58**

Annexure-AE

Segment Reporting

The Group is primarily operating in a single business segment i.e. staffing related services and compliance services as envisaged in accounting Standard 17:'Segment Reporting' therefore, there are no information on business or geographical segment as prescribed under Accounting Standard – 17 "Segmental Reporting".

Annexure-AF

Foreign Currency Transactions

(Amount in INR Lakhs)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025	Year Ended March 31, 2024
Earnings in Foreign Currency	29.10	10.28	-
Expenditure in Foreign Currency	432.64	-	-

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

CORE INTEGRA CONSULTING SERVICES LTD. MUMBAI

V.V.K

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409

Annexure AG

RESTATED CONSOLIDATED STATEMENT OF CAPITALISATION

(Amount in INR Lakhs)

Particulars	Pre Issue 31/03/2026	Post Issue
Debt		
Short Term Debt	-	*
Long Term Debt	-	*
Total Debt	-	*
Shareholders' Fund (Equity)		
Share Capital	766.78	*
Reserves & Surplus	1,973.72	*
Less: Miscellaneous Expenses not w/off	-	*
Total Shareholders' Fund (Equity)	**2,740.50**	*
Long Term Debt/Equity	0.00	*
Total Debt/Equity	0.00	*

* The corresponding post issue figures are not determinable at this stage.

Notes:

1 Short term Debts represent which are expected to be paid/payable within 12 months and includes installment of term loans repayable within 12 months.

2 Long term Debts represent debts other than Short term Debts as defined above but excludes installment of term loans repayable within 12 months grouped under other current liabilities.

3 The figures disclosed above are based on restated statement of Assets and Liabilities of the Company as at 31/03/2026.

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

V.U.K

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409

Annexure AH

RESTATED CONSOLIDATED STATEMENT OF OTHER FINANCIAL RATIOS

	Ratio	Numerator	Denominator	March 31, 2026	March 31, 2025	March 31, 2024
1	Current Ratio (No of Times)	Current assets	Current liabilities	1.13	1.38	1.26
2	Debt Equity Ratio (No of Times)	Debt	Shareholder's Equity	NA	NA	NA
3	Debt Service Coverage Ratio (No of Times)	Earnings available for debt	Debt Service	434.47%	568.81%	989.41%
4	Return On Equity Ratio (%)	Net Profits after taxes	Average Shareholder's Equity	17.94%	16.35%	29.09%
5	Inventory Turnover Ratio (No of Times)	Revenue	Average Inventory	NA	NA	NA
6	Trade Receivable Turnover Ratio (In Days)	Revenue	Average Trade Receivable	20.43	19.27	20.67
7	Trade Payable Turnover Ratio (In Days)	Cost of goods sold	Average Trade Payables	NA	NA	NA
8	Net Capital Turnover Ratio (No of Times)	Revenue	Average Working Capital	57.86	39.77	43.22
9	Net Profit Ratio (%)	Net Profit	Revenue	0.88%	0.86%	1.35%
10	Return On Capital Employed (%)	Earning before interest and taxes	Average Capital Employed	20.19%	18.68%	32.37%
11	Return On Investment (%)	Income from investment	Cost of investment	7.56%	5.81%	5.09%

S. No.	Ratio	March 31, 2026	March 31, 2025	Variance	Reason for Variance > 25%
1	Current Ratio (No of Times)	1.13	1.38	-18.05%	NA
2	Debt Equity Ratio (No of Times)	NA	NA	0.00%	NA
3	Debt Service Coverage Ratio (No of Times)	434.47%	568.81%	-23.62%	NA
4	Return On Equity Ratio (%)	17.94%	16.35%	9.70%	NA
5	Inventory Turnover Ratio (No of Times)	NA	NA	NA	NA
6	Trade Receivable Turnover Ratio (In Days)	20.43	19.27	6.02%	NA
7	Trade Payable Turnover Ratio (In Days)	NA	NA	NA	NA
8	Net Capital Turnover Ratio (No of Times)	57.86	39.77	45.47%	Reduction in working capital and increase in revenue
9	Net Profit Ratio (%)	0.88%	0.86%	1.88%	NA
10	Return On Capital Employed (%)	20.19%	18.68%	8.06%	NA
11	Return On Investment (%)	7.56%	5.81%	30.10%	Mutual fund investment sold

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

V.V.K

COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409

Annexure AH

S. No.	Ratio	March 31, 2025	March 31, 2024	Variance	Reason for Variance > 25%
1	Current Ratio (No of Times)	1.38	1.26	9.49%	NA
2	Debt Equity Ratio (No of Times)	NA	NA	0.00%	NA
3	Debt Service Coverage Ratio (No of Times)	568.81%	989.41%	-42.51%	Increase in earning and lease payment
4	Return On Equity Ratio (%)	16.35%	29.09%	-43.80%	Reduction in earnings for the year
5	Inventory Turnover Ratio (No of Times)	NA	NA	NA	NA
6	Trade Receivable Turnover Ratio (In Days)	19.27	20.67	-6.75%	NA
7	Trade Payable Turnover Ratio (In Days)	NA	NA	NA	NA
8	Net Capital Turnover Ratio (No of Times)	39.77	43.22	-7.97%	NA
9	Net Profit Ratio (%)	0.86%	1.35%	-36.20%	Reduction in earnings for the year
10	Return On Capital Employed (%)	18.68%	32.37%	-42.29%	Reduction in earnings for the year
11	Return On Investment (%)	5.81%	5.09%	14.18%	NA

S. No.	Ratio	March 31, 2024	March 31, 2023	Variance	Reason for Variance > 25%
1	Current Ratio (No of Times)	1.26	1.38	-8.43%	NA
2	Debt Equity Ratio (No of Times)	NA	NA	0.00%	NA
3	Debt Service Coverage Ratio (No of Times)	989.41%	1019.80%	-2.98%	NA
4	Return On Equity Ratio (%)	29.09%	23.58%	23.39%	NA
5	Inventory Turnover Ratio (No of Times)	NA	0.00%	NA	NA
6	Trade Receivable Turnover Ratio (In Days)	20.67	20.78	-0.55%	NA
7	Trade Payable Turnover Ratio (In Days)	NA	-	NA	NA
8	Net Capital Turnover Ratio (No of Times)	43.22	28.45	51.92%	Improvement in earnings for the year
9	Net Profit Ratio (%)	1.35%	0.97%	38.89%	Improvement in earnings for the year
10	Return On Capital Employed (%)	32.37%	23.68%	36.68%	Improvement in earnings for the year
11	Return On Investment (%)	5.09%	3.10%	64.14%	Reduction in return for the year

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COREINTEGRA CONSULTING SERVICES LTD. MUMBAI

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Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409

Annexure AI

RESTATED STATEMENT OF TAX SHELTER

(Amount in INR Lakhs)

	Particulars	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2024
A	Profit before taxes as restated	469.72	416.06	597.83
B	Tax Rate Applicable %	25.17%	25.17%	25.17%
	Adjustments:			
	Restatement Adjustments	-	-	**(41.20)**
C	**Permanent Differences**			8.53
	Expenses disallowed Under Section 36 of the IT Act 1961	-	-	0.50
	Expenses disallowed Under Section 37 of the IT Act 1961	-	9.01	**9.03**
	Total Permanent Differences	-	**9.01**	
D	**Timing Difference**			(23.01)
	Difference between tax depreciation and book depreciation	(140.44)	(100.48)	(14.44)
	Expenses Disallowed/allowed Under Section 43 B	270.41	(89.10)	**(37.45)**
	Total Timing Differences	**129.97**	**(189.58)**	
E	Net Adjustment (E) = (C+D)	129.97	(180.58)	(69.62)
F	**Total Income (F) = (A+E)**	**599.70**	**235.49**	**528.21**
G	Brought forward losses	-	(10.88)	(42.38)
H	Carry forward of losses			
I	Deduction Under section 80JJAA	(487.52)	(137.78)	(149.19)
J	**Total Taxable Income (I) = (F+G+H+I)**	**112.18**	**86.83**	**336.64**
	a. Income Chargeable to Tax at Normal Rates	112.18	63.20	336.64
	b. Income Chargeable to Tax at Special Rates	-	23.63	-
K	Book Profit as per MAT	Opted for 115BAA	Opted for 115BAA	Opted for 115BAA
L	MAT Rate (%)			
M	Tax liability as per MAT (M) = (K*L)	NA	NA	NA
N	Tax Paid Under (Normal/MAT) in Income Tax Return Filed by Company	Normal	Normal	Normal
O	Tax Payable for the year	28.23	19.01	84.73
P	Tax expense recognised	28.22	19.01	84.73

Note:

1 The aforesaid statement of tax shelters has been prepared as per the restated statement of profits and losses of the Company. The permanent/timing differences have been computed considering the acknowledged copies of the income tax returns/Provisional computation of total income of respective years as stated above.

2 The Holding Company is eligible to claim deduction under section 80JJAA of the Income Tax Act 1961 for 3 years from the year ended 31 March 2025, therefore the Holding Company has not made any provision for tax. The tax provision in the above table pertains to the Subsidiary Company.

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Annexure AJ

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		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 Services Private Limited	4.72%	132.46	19.70%	84.40
		2,808.60		428.53
Inter-company elimination		(68.10)		20.78
Restatement Adjustment		-		1.82
	100%	2,740.50	100%	451.13

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 Services Private Limited	2.02%	48.06	15.09%	58.29
		2,380.07		386.18
Inter-company elimination		(88.88)		(9.25)
Restatement Adjustment		(1.83)		(30.87)
	100%	2,289.36	100%	346.06

As at March 31, 2024

(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	100.51%	2,004.13	88.39%	402.68
Subsidiary				
Coreintegra Global Services Private Limited	-0.51%	(10.23)	11.61%	52.90
		1,993.90		455.58
Inter-company elimination		(79.64)		(10.43)
Restatement Adjustment		29.05		48.45
	100%	1,943.31	100%	493.60

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Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited)
CIN : U74140MH2009PLC191409

Annexure AK

<u>Statement containing salient features of the financial statements of subsidiaries.</u>

(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	March 31, 2024
Name	Coreintegra Global Services Private Limited		
Reporting Currency	INR	INR	INR
Exchange rate	1.00	1.00	1.00
Reporting Period	Apr 25 to Mar 26	Apr 24 to Mar 25	Apr 23 to Mar 24
Share capital	1.00	1.00	1.00
Reserves and Surplus	47.06	47.06	(11.53)
Total liabilities	23.28	45.59	124.70
Total assets	155.75	93.65	114.46
Turnover	491.81	456.07	395.94
Profit before tax	112.18	74.14	52.90
Tax provision	28.23	15.85	-
Profit after tax	83.95	58.29	52.90
% of Share Holding	100%	100%	100%

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CIN : U74140MH2009PLC191409

Annexure AL

Other Statutory information

i) The Company does not have any immovable property. Accordingly, disclosure relating to title deeds of immovable properties not held in the name of the Company is not applicable.

ii) The Company has not revalued its Property, Plant and Equipment or intangible asset or both during the year.

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

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

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

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

vii) **Utilisation of Borrowed funds and share premium**

A) 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.

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

x) The Company has complied with number of layers prescribed under section 2(87) of the Act and Companies (Restriction on number of Layers) Rules 2017.

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CIN : U74140MH2009PLC191409

Annexure AL

x) **Details of CSR expenditure**

Particulars	March 31, 2026	March 31, 2025	March 31, 2024
(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	NA	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	NA	NA	NA

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CIN : U74140MH2009PLC191409

Annexure AM

RESTATED CONSOLIDATED STATEMENT OF MANDATORY ACCOUNTING RATIOS

The accounting ratios required under Clause 11 of Part A of Schedule VI of the SEBI ICDR Regulations, as derived from the Restated Consolidated Financial Information, are given below:

(Amount in INR Lakhs)

Particulars	As at		
	March 31, 2026	March 31, 2025	March 31, 2024
Net Worth (A)	2,740.50	2,289.37	1,943.31
Restated Profit after tax	451.13	346.06	493.60
Less: Prior Period Item	-	-	-
Adjusted Profit after Tax (B)	451.13	346.06	493.60
Number of Equity shares (Face Value INR 10) outstanding as on the end	76,67,805	15,305	15,305
Weighted Average Number of Equity shares (Face Value INR 10) (Original - Pre Bonus)(C)	76,67,805	15,305	15,305
Weighted Average Number of Equity shares (Face Value INR 10) (After considering Bonus impact with retrospective effect)(D)	76,67,805	76,67,805	76,67,805
Current Assets (E)	4,398.98	4,549.73	3,657.35
Current Liabilities (F)	3,879.70	3,288.37	2,894.28
Face Value per Share	10.00	10.00	10.00
Restated Basic and Diluted Earning Per Share (INR) (B/C)	5.88	2,261.08	3,225.07
Restated Basic and Diluted Earning Per Share (INR) after considering Bonus Impact with retrospective effect(B/D)	5.88	4.51	6.44
Return on Net worth (%) (B/A)	16.46%	15.12%	25.40%
Net asset value per share (A/C) (Face Value of INR 10 Each) Based on actual number of shares at year end	35.74	14,958.30	12,697.21
Net asset value per share (A/D) (Face Value of INR 10 Each) after considering Bonus Impact with retrospective effect	35.74	29.86	25.34
Current Ratio (E/F)	1.13	1.38	1.26
Restated Earnings Before Interest Tax Depreciation and Amortisation and Other Income (EBITDA)	601.34	420.34	581.29

Notes:

1 The ratios have been computed as below:

(a) Restated Basic earnings per share (INR) -: Net profit after tax as restated for calculating basic EPS / Weighted average number of equity shares outstanding at the end of the year.

(b) Restated Diluted earnings per share (INR) -: Net profit after tax as restated for calculating diluted EPS / Weighted average number of equity shares outstanding at the end of the year for diluted EPS

(c) Restated Basic earnings per share (INR) after considering bonus impact with retrospective effect-: Net profit after tax as restated for calculating basic EPS / Weighted average number of equity shares outstanding after considering bonus impact with retrospective effect.

(d) Restated Diluted earnings per share (INR) after considering bonus impact with retrospective effect-: Net profit after tax as restated for calculating Diluted EPS / Weighted average number of equity shares outstanding after considering bonus impact with retrospective effect.

(e) Return on net worth (%) -: Net profit after tax (as restated) / Net worth at the end of the year

(f) Net assets value per share -: Net Worth at the end of the year / Total number of equity shares outstanding at the end of the year

(g) EBITDA has been calculated as Profit before Tax + Depreciation + Interest Expenses - Other Income

2 Weighted average number of equity shares is the number of equity shares outstanding at the beginning of the year adjusted by the number of equity shares issued during year multiplied by the time weighting factor. The time weighting factor is the number of days for which the specific shares are outstanding as a proportion of total number of days during the year. In case of Subdivision and Bonus issue, the event has been considered as if it had occurred at the beginning of restatement period.

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3 Net worth for ratios mentioned is equals to Equity share capital + Reserves and surplus (including, Securities Premium, General Reserve and surplus in statement of profit and loss).

4 The figures disclosed above are based on the restated consolidated financial statements .

5 The above statement should be read with the significant accounting policies and notes to restated consolidated statement of assets and liabilities, restated statement of profit or loss and restated statement of cash flows appearing in Annexures I, II, III and IV.

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

Gaurav Bali
Director
DIN: 05323281

Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

Place: Mumbai
Date: September 17, 2026

Pallav Jain
Chief Financial Officer
PAN: ALBPJ2154Q

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

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