SAMPAT & MEHTA LLP
CHARTERED ACCOUNTANTS
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# INDEPENDENT AUDITOR'S EXAMINATION REPORT ON RESTATED CONSOLIDATED FINANCIAL INFORMATION

**To,**

**The Board of Directors of**
**Coreintegra Consulting Services Limited**
1st Floor, 106, 107, 112, Swastik Chambers,
Swastik Park, SG Barve Marg,
Chembur, Mumbai-400071.

Dear Sir,

1. We have examined the attached Restated Consolidated Financial Information of Coreintegra Consulting Services Limited (hereunder referred to "the Company", "Issuer") and its subsidiary (collectively referred to as the "Group"), comprising the Restated Consolidated Statement of Assets and Liabilities as at March 31, 2026, March 31, 2025 and March 31, 2024, the Restated Consolidated Statement of Profit & Loss, the Restated Consolidated Cash Flow Statement for the year ended March 31, 2026, March 31, 2025 and March 31, 2024, the statement of Significant Accounting Policies and other explanatory Information (collectively, the **"Restated Consolidated Financial Information"**) as approved by the Board of Directors in their meeting held on September 17, 2026 for the purpose of inclusion in the **Red Herring Prospectus/ Prospectus ("Offer Document")** in connection with its proposed Initial Public Offering (IPO) of equity shares, prepared by the Company in connection with its Initial Public Offer of Equity Shares prepared in terms of the requirement of:-
    a) Section 26 of Part I of Chapter III of the Companies Act, 2013 as amended (the "Act");
    b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 as amended ("SEBI ICDR Regulations"); and
    c) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India as amended from time to time. ("The Guidance Note").

2. The Company's Board of Directors is responsible for the preparation of the Restated Financial Information for the purpose of inclusion in the offer document to be filed with Stock Exchange, Securities and Exchange Board of India, and Registrar of Companies, of relevant state in connection with the proposed IPO. The Restated Consolidated Financial Information has been prepared by the management of the Company for the year March 31, 2026, March 31, 2025 and March 31, 2024, on the basis of preparation stated in Annexure IV to the Restated Consolidated Financial Information. The respective Board of Directors of the companies included in the Group have responsibility which includes designing, implementing, and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Information. The respective Board of Directors are also responsible for identifying and ensuring that the Company complies with the Companies Act, SEBI (ICDR) Regulations and the Guidance Note.

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3. We, Sampat & Mehta LLP, Chartered Accountants have undergone the peer review process and hold a valid Peer Review Certificate as on the date of signing of this report.

4. We have examined such Restated Consolidated Financial Information taking into consideration:

    a) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated, August 01, 2025 and addendum to the Engagement Letter dated 17 August 2026, in connection with the proposed IPO of equity shares of the Company;

    b) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;

    c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Statements; and

    d) The requirements of Section 26 of the Act and the SEBI ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the SEBI ICDR Regulations and the Guidance Note in connection with the IPO.

5. This Restated Consolidated Financial Information has been compiled by the management from: Audited consolidated financial statements of the group as at and for the year ended March 31, 2026, March 31, 2025 and March 31, 2024, prepared in accordance with the Accounting Standards as prescribed under Section 133 of the Act, read with Companies (Accounts) Rules 2021, as amended and other accounting principles generally accepted in India which have been approved by the Board of Directors.

6. Based on our examination and according to the information and explanations given to us, we report that the Restated Consolidated Financial Information:

    a) have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping/reclassifications retrospectively in the financial years ended March 31, 2026, March 31, 2025 and March 31, 2024, to reflect the same accounting treatment as per the accounting policies and grouping/classifications followed as at and for the year ended March 31, 2026;

    b) have been prepared after incorporating adjustments for prior period and other material amounts in the respective financial year to which they relate;

    c) Extra-ordinary items that need to be disclosed separately in the accounts has been disclosed wherever required;

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d) have been prepared in accordance with the Act, SEBI ICDR Regulations and the Guidance Note;

e) do not contain any audit qualifications requiring adjustments.

7. In accordance with the requirements of Part I of Chapter III of Act including rules made there under, SEBI ICDR Regulations, Guidance Note and Engagement Letter, we report that:

a) The "**Restated Consolidated Statement of Assets and Liabilities**" as set out in Annexure I to this report, of the Company as at March 31, 2026, March 31, 2025 and March 31, 2024, is prepared by the Company and approved by the Board of Directors. These Restated Statement of Assets and Liabilities, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure IV to this Report.

b) The "Restated Consolidated Statement of Profit and Loss" as set out in Annexure II to this report, of the Company for the year ended March 31, 2026, March 31, 2025 and March 31, 2024, is prepared by the Company and approved by the Board of Directors. These Restated Statement of Profit and Loss have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure IV to this Report.

c) The "Restated Consolidated Statement of Cash Flow" as set out in Annexure III to this report, of the Company for Financial year ended March 31, 2026, March 31, 2025 and March 31, 2024 is prepared by the Company and approved by the Board of Directors. These Statement of Cash Flow, as restated have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure IV to this Report.

8. We have also examined the following other financial information relating to the Company prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the Company for Financial year ended March 31, 2026, March 31, 2025 and March 31, 2024 proposed to be included in the Offer Document for the proposed IPO.

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9. The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by us nor should this report be construed as a new opinion on any of the financial statements referred to therein.

10. We have no responsibility to update our report for events and circumstances occurring after the date of the report.

11. The Restated Consolidated Financial Information do not reflect the effects of events that occurred subsequent to the respective dates of the reports on the audited financial statements mentioned above.

12. In our opinion, the above Restated Consolidated Financial Information along with Annexure A to AJ of this report read with the respective Significant Accounting Policies and Notes to Accounts as set out in Annexure IV and V are prepared after making adjustments and regrouping as considered appropriate and have been prepared in accordance with the Companies Act, SEBI ICDR Regulations and Guidance Note issued by ICAI.

13. Our report is intended solely for use of the management and for inclusion in the Offer Document in connection with the Proposed SME IPO of Equity Shares of the Company and our report should not be used, referred to or distributed for any other purpose without our prior consent in writing.

**For Sampat & Mehta LLP**
Chartered Accountants
FRN:109031W/W101152

S.B. Rambhia

**Sanjay Rambhia**
Partner
Membership No : 046265
UDIN: 26046265BNVBRV8874
Place: Mumbai
Date: 17 September 2026