SAMPAT & MEHTA LLP
CHARTERED ACCOUNTANTS

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CERTIFICATE ON SPECIAL TAX BENEFITS FOR THE COMPANY, MATERIAL SUBSIDIARIES AND ITS MATERIAL SHAREHOLDERS

Date: 17 September 2026

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

Marwadi Chandarana Intermediaries Brokers Private Limited
X-change Plaza, Office no. 1201 to 1205, 12th Floor,
Building No. 53E, Zone-5, Road 5E, Gift City,
Gandhinagar - 382355, Gujarat, India

(Marwadi Chandarana Intermediaries Brokers Private Limited be appointed in relation to the Offer is referred to as the "**Book Running Lead Manager**" or the "**BRLM**")

Re: Proposed initial public offering of equity shares of face value of INR 10 each (the "Equity Shares" and such offering, the "Offer") of Coreintegra Consulting Services Limited (the "Company")

We, Sampat & Mehta LLP, statutory auditors to the Company, Firm Registration Number 109031W/ W101152, hereby confirm that the enclosed **Annexure A** provides the special tax benefits available to the Company, its shareholders and to its material subsidiaries identified as per the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, being **Coreintegra Global Services Private Limited** (such entities referred to as "**Material Subsidiary**"), pursuant to (i) the Income Tax Act, 1961, as amended by the Finance Act, 2026 and read with the rules, circulars and notifications issued in relation thereto; and (ii) the Goods and Services Tax laws, as amended and read with the rules, circulars and notifications issued in connection thereto

Several of these stated tax benefits/consequences are dependent on the Company or its shareholders or its Material Subsidiaries fulfilling the conditions prescribed under the relevant tax laws. Therefore, the ability of the Company or its shareholders or its Material Subsidiaries to derive the tax benefits is dependent on fulfilling such conditions.

The benefits discussed in the enclosed annexure are not exhaustive. In view of the individual nature of the tax consequences and the changing tax laws, each investor is advised to consult his or her own tax consultant with respect to the specific tax implications arising out of their participation in the Offer. Neither are we suggesting nor advising the investor to invest money based on this statement. These statements do not cover any general tax benefits available to the Company and/or its shareholders and/or its Material Subsidiaries and is neither designed nor intended to be a substitute for professional tax advice.

We do not express any opinion or provide any assurance as to whether:

i) the Company or its shareholders or its Material Subsidiaries will continue to obtain these benefits in future; or

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ii) the conditions prescribed for availing the benefits have been/would be met with; or.
iii) The revenue authorities/courts will concur with the views expressed herein.

The contents of the enclosed statement are based on information, explanations and representations obtained from the Company and its Material Subsidiaries and on the basis of our understanding of the business activities and operations of the Company and its Material Subsidiaries.

This certificate, including **Annexure A** herein, is for your information and for inclusion in the red herring prospectus, prospectus and any other material used in connection with the Offer (together the **"Offer Documents")** with the Securities and Exchange Board of India (**"SEBI"**), Emerge platform of National Stock Exchange of India Limited and subsequently the red herring prospectus and the prospectus with the Registrar of Companies, Mumbai at Maharashtra (**"ROC"**), in accordance with the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (**"ICDR Regulations"**) may be prepared in connection with the Offer.

The aforesaid information contained herein and in **Annexure A** may be relied upon by the Book Running Lead Manager appointed pursuant to the Offer and may be submitted to the stock exchange, the Securities and Exchange Board of India, and any other regulatory or statutory authority in respect of the Offer and for the records to be maintained by the Book Running Lead Managers.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

We undertake to update you in writing of any changes in the abovementioned position, until the date the Equity Shares issued pursuant to the Offer commence trading on the stock exchanges. In the absence of any communication from us till the Equity Shares commence trading on the stock exchanges, you may assume that there is no change in respect of the matters covered in this certificate.

Capitalized terms used herein, unless otherwise specifically defined, shall have the same meaning as ascribed to them in the Offer Documents.

Yours faithfully,
For **Sampat & Mehta LLP**,
Chartered Accountants
Firm Registration Number:109031W/ W101152

S.B.Rambhia

Sanjay Rambhia
Partner
Membership Number: 046265
UDIN: 26046265OYDQWJ6298
Date: 17 September 2026
Cert Ref: SM/26-27/252

Annexure A

The information provided below sets out the possible special tax benefits available to the Company, the Shareholders and its subsidiaries including Subsidiary under the Taxation Laws presently in force in India. It is not exhaustive or comprehensive and is not intended to be a substitute for professional advice. Investors are advised to consult their own tax consultant with respect to the tax implications of an investment in the Equity Shares particularly in view of the certain recently enacted legislation may not have a direct legal precedent or may have a different interpretation on the benefits, which an investor can avail.

YOU SHOULD CONSULT YOUR OWN TAX ADVISORS CONCERNING THE INDIAN TAX IMPLICATIONS AND CONSEQUENCES OF PURCHASING, OWNING AND DISPOSING OF EQUITY SHARES IN YOUR PARTICULAR SITUATION

A. Direct Taxation

The Statement of possible tax benefits enumerated below is as per the special tax benefits available to the Company, shareholders and its subsidiaries including Subsidiary under the Income-tax Act, 1961 ('ITA') as amended from time to time, applicable for Financial Year 2025-26 relevant to the Assessment Year (Tax Year) 2026-27, presently in force in India

1. SPECIAL TAX BENEFITS TO THE COMPANY

   a. Lower corporate tax rate under Section 115BAA of the ITA: -

      As inserted vide The Taxation Laws (Amendment) Act, 2019, provides that domestic company can opt for a rate of tax of 22% (plus applicable surcharge and education cess) for the financial year 2019-20 onwards, provided the total income of the company is computed without claiming certain specified incentives/deductions or set-off of losses, depreciation etc. and claiming depreciation determined in the prescribed manner. In case a company opts for section 115BAA, provisions of Minimum Alternate Tax would not be applicable and earlier year MAT credit will not be available for set-off. The option needs to be exercised on or before the due date of filing the tax return. Option once exercised, cannot be subsequently withdrawn for the same or any other tax year. The Company has opted for the concessional rate of tax for the first time in the return of income filed for FY 2021-2022 for which declaration in specified form (i.e. Form 10IC) has been filed.

   b. Deduction in respect of employment of new employees under Section 80JJAA of the ITA:-

      As per Section 80JJAA of the ITA, an assessee subject to tax audit under Section 44AB of the ITA, is entitled to claim a deduction of an amount equal to thirty percent of additional employee cost incurred in the course of business in the previous year, for three assessment years including the assessment year relevant to the previous year in which such employment is provided, subject to the fulfilment of prescribed conditions therein.

      The deduction under Section 80JJAA is available even if the Company opts for concessional tax rate under Section 115BAA of the ITA. The Company has represented that it has claimed this deduction under Section 80JJAA for the assessment years relevant to the financial years in its restated financial statements.

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2. SPECIAL TAX BENEFITS TO THE SHAREHOLDER

   There are no special direct tax benefits available to shareholders of the Company by virtue of their investment in the Company.

3. SPECIAL TAX BENEFITS TO THE SUBSIDIARY

   Subsidiary of the Company viz. Coreintegra Global Services Private Limited has opted for the concessional rate of tax provided under section 115BAA of the ITA for the first time in the return of income filed for FY 2020-2021 for which declaration in specified form (i.e. Form 10IC) has been filed.

B. Indirect Taxation

The Statement of possible tax benefits enumerated below are the special tax benefits available to the Company, shareholders and its subsidiary under the Central Goods and Services Tax Act, 2017/ Integrated Goods and Services Tax Act, 2017 read with Rules, Circulars, and Notifications ("GST law"), the Customs Act, 1962, Customs Tariff Act, 1975 ("Customs law") and Foreign Trade Policy 2015-2020 ("FTP") (collectively referred as "Indirect Tax").

1. SPECIAL TAX BENEFITS TO THE COMPANY

   There are no special tax benefits available to the Company under Indirect Tax.

2. SPECIAL TAX BENEFITS TO THE SHAREHOLDER

   There are no special indirect tax benefits available to shareholders of the Company by virtue of their investment in the Company.

3. SPECIAL TAX BENEFITS TO THE SUBSIDIARY

   There are no special tax benefits available to the subsidiary company under Indirect Tax.

Note:

- The above statement includes only Direct Tax and Indirect Tax Laws Benefits sets out the special tax benefits available to the Company and its shareholders under the current tax laws presently in force in India.
- The above statement covers only above-mentioned tax laws benefits and does not cover any benefit under any other law.

Our views expressed in this statement are based on the facts and assumptions as indicated in the statement. No assurance is given that the revenue authorities/courts will concur with the views expressed herein. Our views are based on the existing provisions of law and its interpretation, which are subject to change from time to time. We do not assume responsibility to update the views consequent to such changes.

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