

Coreintegra Consulting Services Limited

Audited Financial Statements

Year ended

March 31, 2026

INDEPENDENT AUDITOR'S REPORT

To the Members of CoreIntegra Consulting Services Limited

Report on the Audit of the Standalone Financial Statements

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditors Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

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

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

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



Responsibility of Management for standalone financial statements

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidences that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

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

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

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. Except daily backup of payroll software on a server located in India, in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c. The Balance Sheet, Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act.
- e. On the basis of written representations received from the directors as on March 31, 2026, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of section 164(2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B".
- g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and according to the information and explanations given to us, the remuneration paid to a director is in excess of the limits prescribed under section 197; however, such excess remuneration has been duly approved by the members of the Company through a special resolution in its meeting dated October 7, 2024.
- h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 and Companies (Audit and Auditors) Amendment Rules 2021, in our opinion and to the best of our information and according to the explanations given to us:
 - i. the Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.



- iii. The Company is not required to transfer any fund to the Investor Education and Protection Fund.
- iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (b) the management has represented, that, to the best of it's knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (c) In our opinion and to the best of our information and according to the explanations given to us and based on audit procedures that are reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause iv(a) and iv(b) contains any material mis-statement.
- v. The Company has not declared or paid dividend for the year ended as at March 31, 2026.
- vi. Based on our examination which included test checks, the Company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software except that the audit trail feature of payroll software used by the Company to maintain payroll records did not operate throughout the year. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail has been preserved by the Company as per the statutory requirements for record retention for the software in which feature of audit trail has been enabled.

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

For Sampat & Mehta LLP

Chartered Accountants

Firm's Registration No: 109031W/ W101152

**Sanjay Rambhia**

Partner

Membership No.: 046265

UDIN: 26046265XSZGPM9130

Place: Mumbai
Date: 14 August 2026

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

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

- i. a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
(B) The Company has maintained proper records showing full particulars of intangible assets except for certain softwares whose original cost of development is not traceable unit wise.
- b) The Company has a regular programme of physical verification of its Property, Plant and Equipment (PPE) by which all items of PPE are physically verified in a phased manner once in every three years. In our opinion this periodicity is reasonable having regards to the size of the Company and nature of its PPE. No material discrepancies were noticed on such verification.
- c) According to information and explanations given to us and on the basis of our examination of records of the Company, it does not have any immovable property. Accordingly, paragraph 3(i)(c) of the Order is not applicable to the Company.
- d) The Company has not revalued its Property, Plant and Equipment or intangible assets during the year. Accordingly paragraph 3(i)(d) of the Order is not applicable to the Company.
- e) According to information and explanations given to us and on the basis of our examination of records of the Company, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988).
- ii. a) The Company's nature of operation does not require it to hold inventories. Accordingly, paragraph 3(ii)(a) of the Order is not applicable to the Company.
- b) The Company has been sanctioned working capital limit of INR 677.43 Lakhs against fixed deposit and INR 600 Lakhs from ICICI Bank against Fixed deposit, book debts, receivables, Investment and Cash & cash equivalent. Further for working capital limit of INR 600 Lakhs, Company has furnished quarterly returns of Trade receivables as under.

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



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

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

Amounts in INR Lakhs

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

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

Amounts in INR Lakhs

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



- b) According to the information and explanations given to us and based on the audit procedures conducted by us, we are of the opinion that the terms and conditions of the loans/ICD and Guarantee given are prima facie, not prejudicial to the interest of the Company.
 - c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans/ICD given, the repayment of principal and interest has been stipulated and the repayments or receipts have been regular.
 - d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loans/ICD given.
 - e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan/inter corporate deposits given fallen due during the year, which has been renewed or extended or fresh loans/ICD given to settle the overdues of existing loans given to the same party.
 - f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans/ICD either repayable on demand or without specifying any terms or period of repayment.
- iv. According to the information and explanations given to us and on the basis of the examination of the records, the Company has given loans/ICD and guarantee. Further the Company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in relation to loans/ICD and guarantee given.
- v. According to the information and explanations given to us and based on the audit procedures performed by us, the Company has not accepted any deposits and hence directives of the Reserve Bank of India and the provisions of the Act and the Rules framed there under are not applicable to the Company. There are no orders passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India for contravention of sections 73 to 76 of the Act or any relevant provisions of the Act and relevant rules.
- vi. We are informed that Company is not required to maintain cost records in terms of section 148 of the Act.
- vii. a) The Company is generally regular in depositing with appropriate authorities undisputed statutory dues including Goods and Services Tax, Provident Fund, Employee's State Insurance, Income-tax, Cess and other material statutory dues during the year with appropriate authorities.



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

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

- b) According to the information and explanations given to us, there are no dues of sales tax, income tax, customs duty, wealth tax, excise duty, service tax and cess not been deposited on account of any dispute.
- viii. According to information and explanations given to us, there were no transactions identified as surrendered or undisclosed income in tax assessments under Income tax Act, 1961 which needs to be reported as income during the year. Accordingly paragraph 3(viii) of the Order is not applicable to the Company.
- ix. a) According to the information and explanations given to us and based on the audit procedures performed by us, the Company has not defaulted in repayment of loans or other borrowings or in payment of interest thereon to any lender.
- b) According to the information and explanations given to us and on the basis of our audit procedures, the Company has not been declared wilful defaulter by any bank or financial institution or any other lender.
- c) According to the information and explanations given to us and on the basis of our audit procedures, the Company has not availed any term loan during the year. Accordingly Paragraph 3(ix) (c) of the Order, regarding application of loans for intended purpose, is not applicable to the Company.
- d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.
- e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, it has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- f) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, it has not raised any loan on pledge of securities held in its subsidiaries, joint ventures or associate companies.



- x. a) In our opinion and according to the information and explanations given to us, the Company has not raised any money by way of public offer, further public offer (including debt instruments) during the year.
- b) The Company has not made any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures during the year.
- xi. a) According to the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the course of our audit.
- b) According to the information and explanations given to us, we have not come across fraud committed in the Company by its officers or employees and hence reporting under section 143(12) of the Act read with Rule 13 of Companies (Audit and Auditors) Rules, 2014 is not applicable to the Company.
- c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.
- xii. The Company is not a Nidhi Company.
- xiii. According to the information and explanation given to us, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements etc., as required by the applicable accounting standards.
- xiv. a) In our opinion and based on our examination, the Company has an internal audit system commensurate with the size and nature of its business.
- b) We have considered the internal audit reports of the Company for the period under audit.
- xv. According to the information and explanations given to us, in our opinion, during the year the Company has not entered into any non-cash transactions with directors or persons connected with its directors and hence provisions of Section 192 of the Act are not applicable to the Company.
- xvi. a) The Company is not required to be registered as Non-banking Finance Company as required under Section 45-IA of the Reserve Bank of India Act, 1934.
- b) According to the information and explanations given to us, the Company has not conducted any non banking financial or housing finance activities. Accordingly Paragraph 3(xvi) (b) of the Order is not applicable to the Company.
- c) According to the information and explanations given to us, the Company is not a Core Investment Company (CIC) as defined in regulations made by Reserve Bank of India.
- d) As represented to us by the management, there are no Core Investment Company in the group.
- xvii. The Company has not incurred cash losses in the current financial year and in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors during the year. Accordingly Paragraph 3(xviii) of the Order is not applicable.



SAMPAT & MEHTA LLP

CHARTERED ACCOUNTANTS

- xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx. According to the information and explanations given to us, the Company does not have any ongoing project for the purpose of CSR spending. Accordingly, provision of paragraph 3(xx)(b) regarding transfer of unspent amount of CSR spending is not applicable to the Company.
- xxi. As this report is for standalone financial statements of the Company, the provisions of reporting of qualifications or adverse remarks for respective companies included in consolidation is not applicable.

For Sampat & Mehta LLP

Chartered Accountants

Firm's Registration No: 109031W/ W101152

Sanjay Rambhila

Partner

Membership No.: 046265

UDIN: 26046265XSZGPM9130

Place: Mumbai

Date: 14 August 2026

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

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

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

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

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

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

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

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



Meaning of Internal Financial Controls Over Financial Reporting

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

1. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
2. Provide reasonable assurance that transactions are recorded as necessary to permit accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the standalone financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

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

For Sampat & Mehta LLP

Chartered Accountants

Firm's Registration No: 109031W/W101152

Sanjay Rambhia

Partner

Membership No.: 046265

UDIN: 26046265XSZGPM9130

Place: Mumbai

Date: 14 August 2026

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

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

Significant accounting policies

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

For Sampat & Mehta LLP
Chartered Accountants

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



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

Gaurav Bali
Director
DIN: 05323281

Pallav Jain
Chief Financial Officer

PAN: ALBPJ2154Q

Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

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

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

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

Significant accounting policies

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

As per our report of even date

For Sampat & Mehta LLP

Chartered Accountants

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

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

Gaurav Bali
Gaurav Bali
Director
DIN: 05323281

Mahesh
Mahesh
Krishnamoorthy
Managing Director
DIN: 03425373

Pallav Jain
Pallav Jain
Chief Financial Officer
PAN: ALBPJ2154Q

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



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

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



[Handwritten signature]

[Handwritten signature] V.V.K.

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

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

Notes:

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

As per our report of even date

For Sampat & Mehta LLP
Chartered Accountants

S.B. Rambhia

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



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

Gaurav Bali
Gaurav Bali
Director
DIN: 05323281

Pallav Jain

Pallav Jain
Chief Financial Officer
PAN: ALBPJ2154Q

Mahesh
Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

V-V. Kadam

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

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

1 Background

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

The Company is into temporary and permanent staffing services, payroll processing and labour law compliance services.

2 Basis of preparation

a) Statement of Compliance

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

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

c) Current and Non-current classification

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

d) Use of estimates

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

3 Significant Accounting Policies

a) Property, Plant and Equipments

i) Tangible Assets

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

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

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

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



Handwritten signatures and initials, including a large signature and the initials 'V-VIC'.

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

The estimated useful lives of assets are as follows:

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

Lease hold improvement are depreciated over its useful life.

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

ii) Intangible Assets

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

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

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

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

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

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

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

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

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



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

b) Impairment of assets

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

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

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

c) Investments

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

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

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

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

d) Current and Deferred Tax

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

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

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

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

e) Provisions, contingent liabilities and contingent assets

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

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

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



A handwritten signature in blue ink, appearing to be "S. S. S.", written over the CoreIntegra stamp.

Handwritten signatures and initials in blue ink, including "V.V.K." and other illegible marks, located to the right of the stamps.

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

f) Revenue Recognition

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

Service Income

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

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

Interest Income

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

g) Employee Benefit Expenses

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

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

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

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

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

h) Borrowing Cost

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

i) Leases

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

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



Handwritten signature and initials "V.V.K." in blue ink.

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

j) Cash and Cash Equivalents

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

l) Segment Accounting

Business Segment :

The business segment has been considered as the primary segment.

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

k) Earnings per share

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




V.V.K

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

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

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

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

4.b Terms / rights attached to equity shares

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

4.c Bonus issue of equity shares

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

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

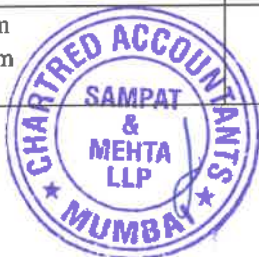
Particulars	March 31, 2026		March 31, 2025	
	No. of shares	% holding	No. of shares	% holding
Equity shares of INR 10 each fully paid				
Sriram Natarajan	37,67,520	49.13%	7,520	49.13%
		28.52%	4,365	28.52%
Eureka Outsourcing Solutions Pvt. Ltd.	21,86,865			
Gaurav Bali	9,59,415	12.51%	1,915	12.51%
Mahesh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

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

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

Shares held by the promoters as at 31st March 2025

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



V. V. K.

M

Q

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

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



V.V.I.C.

[Handwritten signatures]

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

Amounts in INR Lakhs	
As at March 31, 2026	As at March 31, 2025
79.80	4.65
632.06	22.45
711.86	27.10

8 Trade payables

- a) Total outstanding dues of micro and small enterprises; and
b) Others

Note 8(a)

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

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

Note 8(b) - Trade Payables Ageing Schedule

a) MSME

Less than 1 year	60.26	4.65
1-2 years	7.67	-
2-3 years	6.65	-
More than 3 year	5.23	-
	79.80	4.65

b) Other than MSME

Less than 1 year	459.55	22.04
1-2 years	81.74	0.36
2-3 years	75.54	0.05
More than 3 year	15.23	-
	632.06	22.45

9 Short Term Borrowings

Bank Overdraft [Refer note 10(a)]

-	-
-	-

Note 9(a)

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

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



[Handwritten signatures and initials]

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

		Amounts in INR Lakhs	
		As at	As at
		March 31, 2026	March 31, 2025
10	<u>Short Term Provisions</u>		
	Gratuity [Refer note 30]	0.49	0.42
	Gratuity for managed services [Refer note 30]	25.61	21.19
	Leave encashment	0.33	0.31
		26.43	21.92
11	<u>Other current liabilities</u>		
	Employee benefits payable	810.77	661.63
	Expenses accrued	49.47	25.58
	<u>Other payables</u>		
	Statutory dues payable (including GST, tax deducted at source, professional tax, ESIC, PF etc)	341.98	915.78
	Advance from clients towards reimbursement	1,728.31	1,486.72
	Advances from Clients	215.84	135.21
	Deposits payable	1.50	1.50
		3,147.87	3,226.42
Note 11(a)			
Movement in Advance from clients towards reimbursement			
	Opening Balance	1,465.90	740.46
	Add: Advance received	13,650.79	9,004.25
	Less: Revenue recognised	13,388.38	8,257.98
	Closing Balance	1,728.31	1,486.72



V-V-1C

[Handwritten signatures and initials]

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

12 Property, Plant and Equipment

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



[Handwritten signatures and initials]
V.V.K.

Notes :

- a) The vehicle having written down value of INR 5.06 (lakhs) (PY: INR 9.04 lakhs) is held in the name of the Director for and on behalf of the Company.
b) Intangibles under development Ageing as at March 31, 2026

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

Intangibles under development Ageing as at March 31, 2025

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



V.V.K.
[Signature]

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

	Amounts in INR Lakhs	
	As at March 31, 2026	As at March 31, 2025
13 Non-current investment		
<u>Long Term (At Cost)</u>		
<u>In Wholly owned subsidiary Company</u>		
10,000 (PY: 10,000) Equity Shares of INR 10 each in Coreintegra Global Services Private Limited	1.00	1.00
	<u>1.00</u>	<u>1.00</u>
14 Long term loans and advances		
<u>Unsecured, considered good</u>		
ICD/loans given [Refer note 14(a)]	-	-
Income tax (net of provision) [Refer note 14(b)]	1,073.90	294.44
Capital advance	36.00	40.00
	<u>1,109.90</u>	<u>334.44</u>
Note 14(a)		
Represents ICD/ loans given to wholly owned subsidiary Coreintegra Global Services Private Limited. Loan/ICD is repayable on 31st March, 2026 and carries an interest rate of 8% per annum. This outstanding amount includes interest accrued. The loan has been given for business purposes.		
Note 14(b)		
Income Tax is net of provision	-	3.10
15 Other Non Current Assets		
<u>Unsecured, considered good</u>		
Security deposits	86.20	50.26
Term Deposits with banks	180.00	7.11
	<u>266.20</u>	<u>57.37</u>
16 Current investment		
<u>Mutual Fund (Quoted)</u>		
Nil (PY: Nil) units of ICICI Pru Medium Term Bond-G (Debt Fund)	-	-
	<u>-</u>	<u>-</u>
Market value of quoted investment		
	<u>-</u>	<u>-</u>
17 Trade receivables		
<u>Unsecured, considered good</u>		
a. Over 6 months from the date they were due for		
-Considered good	267.76	133.24
-Considered doubtful	-	-
Less: Provision for doubtful debts	-	-
b. Others - considered good	2,276.26	1,876.15
	<u>2,544.02</u>	<u>2,009.39</u>
Unbilled revenue (Gross)	1,355.37	1,030.30
Less: Corresponding expenses accrued	(1,251.98)	(782.35)
Unbilled revenue (Net)	103.39	247.95
	<u>2,647.41</u>	<u>2,257.34</u>



V.V.C

an

Q

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

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

Notes:

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

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

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

Eureka Outsourcing Solutions Private Limited	60.09	44.17
AmyGB.AI Private Limited	0.11	0.22



(Handwritten signatures and initials)

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

	Amounts in INR Lakhs	
	As at	As at
	March 31, 2026	March 31, 2025
18 Cash and cash equivalents		
-Cash on hand	1.12	0.90
<u>-Bank balances</u>		
In current accounts	255.62	196.21
	256.74	197.11
-Other bank balances		
Deposit with bank having original maturity of more than 3 months but less than 12 months [Refer note 36]	845.44	1,827.64
	1,102.18	2,024.75
19 Short term loans and advances		
Prepaid expenses	45.68	34.51
Advance to staff - Imprest	8.79	52.35
<u>Unsecured, considered good</u>		
Expenses incurred for IPO*	50.79	-
ICD/loans given[Refer note 14(a)]	0.43	26.21
Loans and advances recoverable in cash or kind	203.57	62.04
Advance to vendors	168.27	52.80
	477.53	227.91
*Includes INR 7.10 Lakhs paid to the Statutory Auditors towards Interim Audit/ Certification work.		
20 Other current assets		
Accrued interest on fixed deposit	66.13	-
	66.13	



VV-1C

(Handwritten signatures and initials)

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

		Amounts in INR Lakhs	
		Year ended March 31, 2026	Year ended March 31, 2025
21 Revenue from operation and other operating income			
<u>Revenue from operation</u>			
Rendering of services [Refer note 21(a) & (b)]		37,036.08	31,503.32
Unbilled Revenue [Refer note 21(a) & (b)]		1,355.37	1,030.30
		38,391.45	32,533.62
Reimbursement [Refer note 21(b)]		13,056.34	7,686.48
		51,447.79	40,220.09
Note 21(a)			
<u>Details of sale of services</u>			
Compliance		2,274.41	1,186.20
Payroll Processing		38.64	33.61
Staffing services		36,078.40	31,313.81
		38,391.45	32,533.62
Note 21(b)			
The Company is recognising revenue on staffing related services and reimbursement (including service charges) on gross basis since primary obligation of discharging the liability is on the Company.			
22 Other incomes			
Interest on fixed deposits		66.63	106.04
Interest on loan/ICD		1.20	4.47
Interest on income tax refund		-	11.32
Employees benefits written back		46.52	31.26
Creditors written bank		-	0.78
Gain on sale of Property, Plant and Equipment		-	2.47
Gain on sale of investment		-	23.63
Guarantee Commission received		0.36	1.87
		114.71	181.84
23 Employee benefit Cost			
Salaries, bonus and allowances		30,781.71	25,236.18
Contribution to PF, ESIC & other funds		1,282.94	1,334.72
Leave encashment		80.98	82.53
Gratuity [Refer note 30]		199.03	60.11
Gratuity provision under managed services		21.03	99.30
Staff welfare		21.79	20.85
		32,387.48	26,833.69
24 Finance cost			
Interest on Bank Overdraft		6.93	1.83
Interest on late payment of statutory dues		8.79	1.70
		15.72	3.54
25 Depreciation and amortisation			
Depreciation on tangible assets		37.59	36.94
Amortization of intangible assets		171.79	143.05
		209.38	179.99



V-V-K

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

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



V.V.K. [Signature]

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

Amounts in INR Lakhs	
Year ended March 31, 2026	Year ended March 31, 2025

28 Earnings per equity share (EPS)

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

<i>Total operation for the year</i>		
Profit after tax (Amounts in INR Lakhs)	344.13	327.89
Weighted average number of shares outstanding at the year end (Nos.)		
Equity shares outstanding at the beginning of the year (Nos.)	15,305	15,305
Equity shares issued during the period (Nos) (Bonus Shares)	76,52,500	-
Equity shares issued on 28 July 2025 Restated (Nos)	-	76,52,500
Weighted Average Number of Equity Shares during the year(Nos.)	76,67,805	76,67,805
Basic earning per share (INR)	4.49	4.28
Face value per share (INR)	10	10



V.V.K.

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

29 Contingent liabilities and capital commitments:

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

30 Gratuity and post employment benefit plans:

a) Defined contribution plans

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

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

b) Defined benefit plans

Gratuity plan

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

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

(i) Amount recognised in balance sheet

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



V.V.K.
[Handwritten signature]

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

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

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

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

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

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

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



V.V.K.

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

(v) Composition of the plan assets

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

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

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

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

31 Leases

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

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

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

32 Segment reporting

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



Handwritten signatures and initials in blue ink.

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

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

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

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

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

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

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

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

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

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



(Handwritten signatures and initials)

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

37 Related party transactions

(i) Key Management Personnel

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

(ii) Subsidiary

CoreIntegra Global Services Private Limited

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

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

B) Transactions with related party

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



[Handwritten signatures and initials]
V.V.K.

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

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



V.V.K.

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

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



V.V.1c

(Handwritten signatures and initials)

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

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

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

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

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

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

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

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

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

41 Other Statutory information

- i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- ii) The Company has not defaulted in payment to banks or financial institutions and the Company has not been declared as wilful defaulter by any bank or any financial institutions.
- iii) The Company does not have any transactions with struck off companies.
- iv) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- v) The Company has not made investments through more than one layer of investment company.



Handwritten signatures and initials in blue ink, including a large signature and a circular stamp with a signature inside.

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

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

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

- a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
- b) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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

- a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- b) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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

ix) **Details of CSR expenditure**

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

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



V.V.K.

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

42 Additional Regulatory Information

Amounts in INR Lakhs

(1) Ratio as per the Schedule III requirements

a) Current ratio = Current Assets divided by Current Liabilities

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

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

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

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

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

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

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

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

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



V.V.K.

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

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

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

Reason: Change is due to decrease in working capital.

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

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

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

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

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



 Gaurav Bali Director DIN: 05323281	 Mahesh Krishnamoorthy Managing Director DIN: 03425373
 Pallav Jain Chief Financial Officer PAN: ALBPJ2154Q	 Vinay Kadam Company Secretary and Compliance Officer Membership No.: A26093

Place: Mumbai
Date: 14 August 2026

Coreintegra Consulting Services Limited

Consolidated Financial Statements

Year ended

March 31, 2026

INDEPENDENT AUDITOR'S REPORT

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

Report on the Consolidated Financial Statements

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditors Responsibilities for the Audit of the consolidated Financial Statements section of our report. We are independent of the group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

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

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

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



Management's Responsibility for the Financial Statements

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

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidences that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of integral control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and statutory requirements

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

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b. Except daily backup of payroll software on a server located in India, in our opinion proper books of account as required by law have been kept by the company so far as it appears from our examination of those books.
- c. The consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and Consolidated Cash Flow Statement dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the consolidated financial statements.
- d. In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of written representations received from the directors of the Holding Company and its subsidiary company as on March 31, 2026, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of section 164(2) of the Act.
- f. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. the Group does not have any pending litigations which would impact its financial position.
 - ii. The Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. The Group is not required to transfer any fund to the Investor Education and Protection Fund.



- iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the group to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the group ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) the management has represented, that, to the best of it's knowledge and belief, no funds have been received by the group from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the group shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (c) In our opinion and to the best of our information and according to the explanations given to us and based on audit procedures that are reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause iv(a) and vi(b) contains any material mis-statement.
- v. The Group has not declared or paid dividend for the year ended March 31, 2026.
- vi. Based on our examination which included test checks, the Group has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software except that the audit trail feature of payroll software used by the Group to maintain payroll records did not operate throughout the year. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail has been preserved by the Group as per the statutory requirements for record retention.
- g. As required by Section 143(3) of the Companies Act, 2013, we report that the matters stated in paragraph 3 of the Companies (Auditor's Report) Order (CARO) 2020, as included in the reports of the auditors of the Holding Company and its subsidiaries, to the extent applicable, include the following matter in respect of the Holding Company:

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

Place: Mumbai
Date: 14 Aug 2026

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



Sanjay Rambhia
Partner

Membership No.: 046265
UDIN: 26046265MQYKWJ3308

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

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

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

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

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

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

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

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



Meaning of Internal Financial Controls Over Financial Reporting

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

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Group;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit accepted accounting principles, and that receipts and expenditures of the Group are being made only in accordance with authorizations of management and directors of the Group; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Group's assets that could have a material effect on the Consolidated financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

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

Place: Mumbai
Date: 14 Aug 2026

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



Sanjay Rambhia
Partner

Membership Number: 046265
UDIN: 26046265MQYKWJ3308

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

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

Significant accounting policies 2

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

As per our report of even date

For Sampat & Mehta LLP

Chartered Accountants

Sanjay Rambhia

Partner

Membership No :046265

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

Gaurav Ball

Director

DIN: 05323281

Pallav Jain

Chief Financial Officer

PAN: ALBPJ2154Q

Maresh Krishnamoorthy

Managing Director

DIN: 03425373

V.V. Kadam

Company Secretary and

Compliance Officer

Membership No.: A26093

Place: Mumbai

Date: 14 Aug 2026



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

Particulars	Note	Amount in INR Lakhs	
		Year ended March 31, 2026	Year ended March 31, 2025
I. Revenue from operations & other operating income	19	51,514.78	40,260.87
II. Other income	20	115.12	178.73
III. Total revenue (I + II)		51,629.90	40,439.60
IV. <u>Expenses:</u>			
Employee benefits expenses	21	32,424.63	26,842.70
Finance costs	22	15.75	3.58
Depreciation and amortisation expense	23	175.22	174.76
Other expenses	24	18,488.81	12,998.70
V. Total expenses		51,104.41	40,019.75
VI. Profit before tax and exceptional items(III - V)		525.50	419.85
VII. <u>Exceptional Item</u>			
Gratuity provision		55.77	
VII. Prior period item [Net Income/(Expense)]	25	-	25.25
VIII. Profit before tax (VI + VIII)		469.72	445.10
IX. <u>Tax expense:</u>			
Current tax		28.23	18.95
Deferred tax		(9.63)	51.00
Short/(excess) for earlier year		1.81	(1.77)
		20.42	68.17
X. Profit after tax (VIII - IX)		449.30	376.93
Earnings per equity share:			
Basic and diluted	26	5.86	4.92
Significant accounting policies	2		

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

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

S.B. Rambhala
Sanjay Rambhala
Partner
Membership No :046265

Place: Mumbai
Date: 14 Aug 2026



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

Gaurav Bali
Gaurav Bali
Director
DIN: 05323281

Pallav Jain
Pallav Jain
Chief Financial Officer
PAN: ALBPJ2154Q

Mahesh
Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

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

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

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




 V.V.K.


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

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

Notes:

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

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

S.B. Rambhila
Sanjay Rambhila
Partner
Membership No :046265

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

Gaurav Bali
Gaurav Bali
Director
DIN: 05323261

Pallav Jain
Pallav Jain
Chief Financial Officer

PAN: ALBPJ2154Q

Mahesh Krishnamoorthy
Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

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

Place: Mumbai
Date: 14 Aug 2026



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

1 Background

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

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

2 Basis of Preparation

a) Statement of Compliance

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

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

c) Current and Non-current classification

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

d) Principles of Consolidation:

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

- i) The Financial Statements of the Subsidiary Company used in the consolidation are drawn up to the same reporting date as of the Holding Company, i.e. for the year ended 31 March 2026.
- ii) The Financial Statements of the Holding Company and its Subsidiary Company have been consolidated on a line-by-line basis by adding together like items of assets, liabilities, income and expenses, after eliminating intra-group balances, intra-group transactions and resulting unrealized profits or losses, unless cost cannot be recovered.
- iii) The excess of cost to the Group of its investments in the Subsidiary Company over its share of equity of the Subsidiary Company at the dates on which the investments in the Subsidiary Company was made, is recognized as 'Goodwill' being an asset in the Consolidated Financial Statements and is tested for impairment on annual basis. On the other hand, where the share of equity in the Subsidiary Company as on the date of investment is in excess of cost of investments of the Group, it is recognized as 'Capital Reserve' and shown under the head 'Reserves & Surplus', in the Consolidated Financial Statements. The 'Goodwill' / 'Capital Reserve' is determined separately for each Subsidiary Company entity and such amounts are not set off between different entities.
- iv) Minority Interest in the net assets of the consolidated subsidiary consist of the amount of equity attributable to the minority shareholders at the date on which investments in the Subsidiary Company were made and further movements in their share in the equity, subsequent to the dates of investments. Net profit / loss for the year of the subsidiary attributable to minority interest is identified and adjusted against the profit after tax of the Group in order to arrive at the income attributable to shareholders of the Group.
- v) Goodwill arising on consolidation is not amortized but tested for impairment.

e) Particulars of subsidiary:

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



  V.V.V.15


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

3 Significant Accounting Policies

a) Property, Plant and Equipments

i) Tangible Assets

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

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

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

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

The estimated useful lives of assets are as follows:

<u>Asset</u>	<u>Useful Life</u>
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.



  V.V.K.



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

ii) Intangible Assets

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

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

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

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

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

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

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

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

b) Impairment of assets

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

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

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



  V.V.K.



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

c) Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term. On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

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

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

d) Current and Deferred Tax

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

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

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

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

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

e) Provisions, contingent liabilities and contingent assets

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

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

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

f) Revenue Recognition

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

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.



Handwritten signatures and initials in blue ink, including a large signature and the initials "V.V.K." with a horizontal line underneath.

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

g) Employee Benefits Expenses

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

The Group operates defined benefit plan for its employees, viz., gratuity. The costs of providing benefits under the plan are determined on the basis of actuarial valuation at each year-end. Actuarial valuation is carried out for using the projected unit credit method. In accordance with the local laws and regulations, all the employees in India are entitled for the Gratuity plan. The said plan requires a lump-sum payment to eligible employees (meeting the required vesting service condition) at retirement or termination of employment, based on a pre-defined formula. The obligation towards the said benefits is recognised in the balance sheet, at the present value of the defined benefit obligations less the fair value of plan assets (being the funded portion). The present value of the said obligation is determined by discounting the estimated future cash outflows, using interest rates of government bonds. The interest income / (expense) are calculated by applying the above-mentioned discount rate to the plan assets and defined benefit obligations liability. The net interest income / (expense) on the net defined benefit liability is recognised in the statement of profit and loss. However, the related re-measurements of the net defined benefit liability are recognised directly in the statement of profit and loss in the period in which they arise. The said re-measurements comprise of actuarial gains and losses (arising from experience adjustments and changes in actuarial assumptions), the return on plan assets (excluding Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

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

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

h) Borrowing Cost

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

i) Leases

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

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

j) Cash and Cash Equivalents

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



 V.V.K.



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

k) Segment Accounting

Business Segment :

The business segment has been considered as the primary segment.

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

l) Earnings per share

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



  V-R-K



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

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

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

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

4b. Terms / rights attached to equity shares

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

4c. Bonus issue of equity shares

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

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

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

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

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



[Handwritten signature] *[Handwritten initials]*

[Handwritten signature]

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

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

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

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

5 Reserves & surplus

Consolidated Statement of Profit and Loss

Balance at the beginning of the year	1,524.95	1,148.02
Profit for the year	449.30	376.93
Utilised for Bonus issue	(0.54)	-
Closing balance (a)	1,973.72	1,524.95

Securities Premium

Balance at the beginning of the year	764.71	764.71
Additions during the year	-	-
Utilised for Bonus issue	(764.71)	-
Closing balance (b)	-	764.71

Total (a+b)	1,973.72	2,289.66
--------------------	-----------------	-----------------

6 Deferred tax liabilities (net)

Deferred tax liability on account of Property, Plant and Equipment	82.50	56.35
Deferred tax assets on account of Provision for Gratuity and Leave Encashment	(58.65)	(22.87)
	23.85	33.48

Movement in deferred tax liabilities/assets

Depreciation

Opening balance as of April 1	56.34	27.79
Tax income/(expense) during the period recognised in profit or loss	26.16	28.55
Closing balance as at March 31	82.50	56.34

Provision for Gratuity and leave encashment

Opening balance as of April 1	(22.87)	(45.29)
Tax Income/(expense) during the period recognised in profit or loss	(35.79)	22.42
Closing balance as at March 31	(58.65)	(22.87)

Net deferred tax assets/liabilities	23.85	33.48
--	--------------	--------------

7 Long term provisions

Gratuity [Refer note 28]	45.96	28.11
Gratuity for managed services [Refer note 28]	149.20	29.56
Leave Encashment	11.46	11.27
	206.62	68.94

8 Trade payables

a) Total outstanding dues of micro and small enterprises, and [Refer 8(a)]	79.80	4.65
b) Others	610.01	17.27
	689.81	21.92



Handwritten signatures and initials, including 'V.V.K.' and a large signature.

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

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

Note 8(a)

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

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

Note 8(b) - Trade Payables Ageing Schedule

a) MSME		
Less than 1 year	60.26	4.65
1-2 years	7.67	-
2-3 years	6.65	-
More than 3 year	5.23	-
	79.80	4.65
b) Other than MSME		
Less than 1 year	437.23	16.86
1-2 years	82.01	0.36
2-3 years	75.54	0.05
More than 3 year	15.23	-
	610.01	17.27



[Handwritten signature] *V.V.K.*

[Handwritten signature]

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

		Amount in INR Lakhs	
		As at	As at
		March 31, 2026	March 31, 2025
9	<u>Short-Term Borrowings</u>		
	Bank Overdraft [Refer note 9(a)]	-	-
		-	-
	<u>Note 9(a)</u>		
	The Company has availed an overdraft facility of overdraft of INR 600.00 Lakhs from ICICI Bank vide Sanction Letter dated March 11, 2024, which is secured against Fixed Deposit amounting to INR 677.43 Lakhs. Overdraft carries interest @ 8.10 % p.a.		
	The Company has availed a facility of working capital demand loan of INR 600.00 Lakhs from ICICI Bank at interest of MCLR-3 months + 1.75% which is secured against Current Asset and Fixed Deposit amounting to INR 180.00 Lakhs. This facility is availed in terms of Sanction Letter dated July 07, 2025.		
10	<u>Short-Term Provisions</u>		
	Gratuity (net) [Refer note 28]	0.49	0.42
	Gratuity for managed services [Refer note 28]	25.61	21.19
	Leave encashment	0.33	0.31
		26.43	21.92
11	<u>Other current liabilities</u>		
	Employee benefits payable	810.35	661.79
	<u>Other payables</u>		
	Statutory dues payable (including tax deducted at source, service tax, professional tax, ESIC, PF etc)	359.32	933.23
	Deposits received	1.50	1.50
	Advance from clients towards reimbursement	1,728.32	1,486.72
	Advances from clients	215.84	135.21
	Expenses accrued	48.13	26.08
		3,163.46	3,244.53
	<u>Note 11(a)</u>		
	Movement In Advance from clients towards reimbursement		
	Opening Balance	1,465.90	740.46
	Add: Advance received	13,650.81	9,004.24
	Less: Revenue recognised	13,388.38	8,257.98
	Closing Balance	1,728.32	1,486.72



Handwritten signatures and initials in blue ink, including a large signature and the initials 'V-VK'.

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

12 Property, plant and equipment and intangible assets

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

[Signature]
V.V.K.



Notes :

- a) The vehicle having written down value of INR 5.06 (lakhs) (PY: INR 9.04 lakhs) is held in the name of the Director for and on behalf of the Company.
a) Intangibles under development Ageing as at March 31, 2026.

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

Intangibles under development Ageing as at March 31, 2025

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



[Signature]
V.V.K.

[Signature]

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

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



[Handwritten signature]
N.V.K.

[Handwritten signature]

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

		Amount in INR lakhs	
		As at	As at
		March 31, 2026	March 31, 2025
16	<u>Cash and bank balances</u>		
	<u>Cash and cash equivalents</u>		
	Cash on hand	1.13	0.90
	<u>Bank balances</u>		
	In current accounts	261.39	205.07
		262.51	205.97
	<u>Other bank balances</u>		
	Deposit with bank having original maturity more than 3 months but less than 12 months [Refer note 33]	845.44	1,827.64
		1,107.95	2,033.61
17	<u>Short term loans and advances</u>		
	Prepaid expenses	51.52	39.55
	Expenses incurred for IPO*	50.79	-
	<u>Unsecured, considered good</u>		
	Advance to staff - Imprest	8.79	52.32
	Loans and advances recoverable in cash or kind	203.58	62.07
	Advance to vendors	168.27	53.59
		482.95	207.54
	*Includes INR 7.10 Lakhs paid to the Statutory Auditors towards Interim Audit/ Certification work.		
18	<u>Other current assets</u>		
	Accrued interest on fixed deposit	66.13	-
		66.13	-





 V-VIC



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

	Amount in INR Lakhs	
	Year ended March 31, 2026	Year ended March 31, 2025
19 Revenue from operation		
<u>Revenue from operation</u>		
Rendering of services [Refer note 19(a) & (b)]	37,096.13	31,544.09
Unbilled Revenue [Refer note 19(a) & 19(b)]	1,362.31	1,030.30
	38,458.44	32,574.39
Reimbursement [Refer note 19(b)]	13,056.34	7,686.48
	51,514.78	40,260.87
 <u>Note 19(a)</u>		
<u>Details of sale of services</u>		
Compliance	2,274.41	1,663.08
Payroll Processing	38.64	33.61
Staffing services	36,078.40	30,836.93
Software Services	66.99	40.78
	38,458.44	32,574.39
 <u>Note 19(b)</u>		
The Group is recognising revenue on staffing related services and reimbursement (including service charges) on gross basis since primary obligation of discharging the liability is on the Company.		
20 Other incomes		
Interest on fixed deposits	66.63	106.04
Interest on income tax refund	1.61	12.69
Employees benefits written back	46.52	31.26
Gain on sale of investments	-	23.63
Gain on Sale of property, plant and equipment	-	2.47
Guarantee Commission received	0.36	1.87
Creditors written back	-	0.78
	115.12	178.73
21 Employee benefit Cost		
Salaries, bonus and allowances	30,808.44	25,234.69
Contribution to PF, ESIC & other funds	1,291.52	1,343.83
Leave encashment	81.37	82.53
Gratuity [Refer note 28]	199.03	60.11
Gratuity provision under managed services	21.03	99.30
Staff welfare	23.24	22.24
	32,424.63	26,842.70
22 Finance cost		
Interest on Bank overdraft	6.93	1.83
Interest on late payment of statutory dues	8.82	1.75
	15.75	3.58
23 Depreciation and amortisation		
Depreciation on tangible assets	37.59	36.94
Amortization of intangible assets	137.64	137.82
	175.22	174.76








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

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



[Handwritten signatures and initials]

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

	Amount in INR Lakhs	
	Year ended March 31, 2026	Year ended March 31, 2025
26 Earnings per equity share (EPS)		
The followings reflects the profit and share data used in the basic and diluted EPS computations :		
<u>Total operation for the year</u>		
Profit after tax	449.30	376.93
<u>Weighted average number of shares outstanding at the year end (Nos.)</u>		
Equity shares outstanding at the beginning of the year (Nos.)	15,305	15,305
Equity shares issued during the year (Nos)	76,52,500	-
Equity shares issued on 28 July 2025 Restated (Nos)	-	76,52,500
Equity shares outstanding at the end of the year (Nos.)	76,67,805	76,67,805
Weighted Average Number of Equity Shares during the year	76,67,805	76,67,805
Basic and diluted earning per share (INR)	5.86	4.92
Face value per share (INR)	10	10



[Handwritten signature] *V.V.K.*

[Handwritten signature]

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

27 Contingent liabilities and capital commitments:

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

28 Gratuity and post employment benefit plans:

a) Defined contribution plans

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

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

b) Defined benefit plans

Gratuity plan

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

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

(i) Amount recognised in balance sheet

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



(Signature)
V.V.K.

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

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

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

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

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

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

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



(Signature)
V.V.-12

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

(v) **Composition of the plan assets**

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

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

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

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

29 **Leases**

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

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

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



[Handwritten signature]
V.V.K.

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

30 Segmental Information

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

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

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

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

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

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

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

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

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



(Signature)
V.V.K.

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

34 Related party Transactions

A) Key Management Personnel

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

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

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

B) Transactions with related parties

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



(Signature)
V.V.K.

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

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

(* Excluding statutory benefits)



[Handwritten signature]

[Handwritten signature]
[Handwritten signature]
VV-K

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

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

As at March 31, 2026

Amount in INR Lakhs

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

As at March 31, 2025

Amount in INR Lakhs

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



V.V.K.

[Signature]

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

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

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

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

37 Details of CSR expenditure

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

Place: Mumbai
Date: 14 Aug 2026



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

Gaurav Bali
Director
DIN: 05323281

Mahesh
Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

Pallav Jain
Chief Financial Officer

V.V. Kadam
Vinay Kadam
Company Secretary and Compliance
Officer

PAN: ALBPJ2154Q

Membership No.: A26093



BOARD'S REPORT

To,
The Members,
Coreintegra Consulting Services Limited
(Formerly known as Coreintegra Consulting Services Private Limited)

The Directors of Coreintegra Consulting Services Limited ("Company") are pleased to present the 17th (Seventeenth) Annual Board's Report on the business and operations of the Company together with the Audited Financial Statements (Standalone and Consolidated) for the financial year ended 31st March, 2026 ("the financial year" or "year") and on the state of affairs of the Company.

1. INTRODUCTION

Coreintegra Consulting Services Limited was established with the vision of enabling organizations to navigate India's dynamic regulatory and employment landscape through integrated compliance and business support solutions. Over the years, the Company has emerged as a trusted partner for businesses by delivering technology enabled and process driven services across statutory compliance, labour law advisory, payroll processing, human resource operations, employee benefits administration, staffing and workforce management, and allied business support services.

During the financial year 2025–26, the Company continued to strengthen its operational capabilities, enhance its service offerings and reinforce its governance framework while maintaining a strong focus on customer satisfaction, innovation and regulatory compliance. The Company's continued emphasis on operational excellence and technology driven solutions has enabled it to deliver value added services to a diversified client base across multiple industries.

A significant milestone achieved during the year was the successful filing of the Draft Red Herring Prospectus (DRHP) with the NSE Emerge Platform in connection with the Company's proposed Initial Public Offering (IPO). This marks an important step in the Company's growth journey and reflects its commitment to strengthening corporate governance, enhancing transparency and creating long-term value for its stakeholders. The Board believes that this will further augment the Company's growth opportunities, improve its market visibility and provide a strong platform for sustainable expansion.

Going forward, the Company remains committed to leveraging technology, expanding its service portfolio, strengthening client relationships and pursuing responsible and sustainable business practices while upholding the highest standards of ethics, transparency and governance.

2. FINANCIAL PERFORMANCE

The Company's financial performance for the year ended on 31st March, 2026 along with previous year's figures is given hereunder:

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 . www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

(Rs. in Lakhs)

Particulars	Standalone		Consolidated	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Revenue from Operations	51,447.79	40,220.09	51,514.78	40,260.87
Other Income	114.71	181.84	115.12	178.73
Total Income	51,562.50	40,401.94	51,629.90	40,439.60
Total Expenses	51,169.96	40,046.98	51,104.41	40,019.75
Profit before tax & exceptional item	392.54	354.96	525.50	419.85
Exceptional/ Prior Period Item	55.77	25.25	55.77	25.25
Profit before tax	336.77	380.21	469.72	445.10
Tax Expenses	(7.37)	52.33	20.42	68.17
Profit after Tax	344.13	327.89	449.30	376.93
Basic & Diluted Earnings Per Share (EPS of FV Rs. 10) [Rs. in Actual]	4.49	4.28	5.86	4.92

3. OPERATIONS AND STATE OF COMPANY'S AFFAIRS

Standalone:

The standalone operating revenue including other income of the Company for the year under review was INR 51,562.50 lakhs against INR 40,401.94 lakhs in the previous year. Standalone net profit after tax for the year under review stood at INR 344.13 lakhs as against net profit after tax of INR 327.89 lakhs in the previous year.

Consolidated:

The consolidated operating revenue including other income of the Company for the year under review was INR 51,629.90 lakhs against INR 40,439.60 lakhs in the previous year. Consolidated net profit after tax for the year under review stood at INR 449.30 lakhs as against net profit after tax of INR 376.93 lakhs in the previous year.

During the year under review, the Company undertook various strategic initiatives in connection with its proposed Initial Public Offering on NSE Emerge, including strengthening its governance framework, capital structure and internal processes to align with the applicable regulatory requirements.

4. CHANGE IN NATURE OF COMPANY'S BUSINESS:

The Company continues to operate in the same line of business, and there was no material change in the nature of the business of the Company during the year.

5. DIVIDEND

With a view to conserve the resources, the Board does not recommend any dividend for the financial year ended 31st March, 2026.

6. TRANSFER TO RESERVES

As permitted under the Act, the Board does not propose to transfer any amount out of profits to the reserves.

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

7. DEPOSITS

The Company has not accepted or renewed any amount falling within the purview of provisions of Section 73 of the Act read with the Companies (Acceptance of Deposit) Rules, 2014 during the year under review. Hence, the requirement for furnishing of details relating to deposits covered under Chapter V of the Act or the details of deposits which are not in compliance with the Chapter V of the Act is not applicable.

8. STANDALONE AND CONSOLIDATED FINANCIAL STATEMENT

Coreintegra Global Services Private Limited ("CGSPL") is wholly owned subsidiary of the Company and hence the accounts of CGSPL are consolidated with the accounts of the Company in accordance with the provisions of Accounting Standard on Consolidated Financial Statements issued by the Institute of Chartered Accountants of India, Companies Act, 2013 read with Schedule III of the Act and Rules made thereunder and other accounting principles, if any. The audited financial statements of the Company furnished herewith, both on standalone and consolidated basis, for the financial year ended 31st March, 2026, along with all relevant documents and the Auditors' Report thereon forms part of this Annual Report.

9. SHARE CAPITAL

In order to support the Company's future capital raising requirements, the Members of the Company, in their meeting held on 15th May, 2025, approved an increase in the Authorised Share Capital of the Company from Rs. 5,00,000/- (Rupees Five Lakhs only) divided into 50,000 Equity Shares of Rs. 10/- each to Rs. 25,00,00,000/- (Rupees Twenty-Five Crores only) divided into 2,50,00,000 Equity Shares of Rs. 10/- each. Consequent thereto, the Memorandum of Association of the Company was altered to reflect the revised Authorised Share Capital. The Members also approved amendments to the Articles of Association of the Company to align them with the Company's present and future business and governance requirements.

Subsequently, the Members of the Company, in their meeting held on 1st August, 2025, approved the issue of Bonus Equity Shares to the existing equity shareholders in the ratio of 500:1, i.e., 500 fully paid-up equity shares of Rs. 10/- each for every 1 fully paid-up equity share of Rs. 10/- each held, from the Company's free reserves, securities premium, and other permissible reserves, in accordance with the applicable provisions of the Companies Act, 2013 and the Articles of Association of the Company. Consequently, the paid-up equity share capital of the Company stood increased from Rs. 1,53,050/- (Rupees One Lakh Fifty-Three Thousand and Fifty only) divided into 15,305 equity shares of Rs. 10/- each to Rs. 7,66,78,050/- (Rupees Seven Crores Sixty-Six Lakhs Seventy-Eight Thousand & Fifty only) divided into 76,67,805 equity shares of Rs. 10/- each.

The Company has not issued any equity shares on rights basis, preferential basis or Private placement basis during the year under review.

DISCLOSURE UNDER SECTION 43(a)(ii) OF THE COMPANIES ACT, 2013

The Company has not issued any shares with differential rights and hence no information as per provisions of Section 43(a)(ii) of the Act read with Rule 4(4) of the Companies (Share Capital and Debentures) Rules, 2014 is furnished.

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

DISCLOSURE UNDER SECTION 54(1)(d) OF THE COMPANIES ACT, 2013

The Company has not issued any sweat equity shares during the year under review and hence no information as per provisions of Section 54(1)(d) of the Act read with Rule 8(13) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

DISCLOSURE UNDER SECTION 62(1)(b) OF THE COMPANIES ACT, 2013

The Company has not issued equity shares under Employee Stock Option Scheme during the year under review and hence no information as per provisions of Section 62(1)(b) of the Act read with Rule 12(9) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

DISCLOSURE UNDER SECTION 67(3) OF THE COMPANIES ACT, 2013

The Company has not issued shares to employees under a scheme and hence no information as per provisions of Section 67(3) of the Act read with Rule 16(4) of Companies (Share Capital and Debentures) Rules, 2014 is furnished.

10. PROPOSED INITIAL PUBLIC OFFER OF THE COMPANY

As part of its proposed Initial Public Offering (IPO), the Board of Directors, at its meeting held on 5th September, 2025, approved the Draft Red Herring Prospectus (DRHP). Subsequently, the Company received the in-principle approval from NSE Emerge on 16th December, 2025 for the proposed listing of its equity shares. The Company continues to undertake the necessary actions for completion of the proposed public issue, subject to receipt of the remaining regulatory approvals and fulfilment of applicable statutory requirements.

11. DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Board of Directors comprises distinguished professionals of proven integrity and competence, who provide strategic direction, guidance and leadership to the Company. As on 31st March, 2026, the Board of Directors of the Company comprised 8 (eight) Directors, including 7 (seven) Non-Executive Directors, of whom 1 (one) is a Woman Director and 4 (four) Independent Directors. The composition is in compliance with the provisions of the Act. During the year under review, the Non-Executive Directors of the Company had no pecuniary relationship or transactions with the Company. None of the Directors of the Company are disqualified as on 31st March, 2026, from being appointed as a Director under Section 164 of the Act. The Directors have made the requisite disclosures as required under the provisions of section 164 and 184 of the Companies Act, 2013.

Changes in Board of Directors:

During the year under review, the following changes have been made to the Board of Directors and the Key Managerial Personnel of the Company:

- In accordance with the provisions of the Companies Act, 2013 and recommendation of the Nomination and Remuneration Committee, the Members, at their Annual General Meeting held on 1st August, 2025, regularized the appointment of Mr. Manav Ravindranath Dhanda (DIN: 06627413), Dr. Sanjeev Kumar Chauhan (DIN: 10259791) and Mr. Rajeshwar Tripathi (DIN: 06734734), who were appointed as Additional Directors under Non-Executive Independent Directors Category of the Company for a

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

term of five consecutive years, effective from their original date of appointment, i.e., 27th March, 2025.

- The Members of the Company at the Annual General Meeting held on 1st August, 2025 also appointed Mr. Amitava Ghosh (DIN: 09293317), as the Non-Executive Independent Director of the Company for a term of five consecutive years, effective from 1st August, 2025. The appointment was recommended by the Nomination and Remuneration Committee and the Board of Directors; considering his expertise and experience.
- Mr. Sriram Natarajan (DIN: 00013843) who was liable to retire by rotation at the 16th Annual General Meeting was re-appointed by the Members.

Retirement by Rotation and subsequent re-appointment:

In accordance with the provisions of Section 152 and other applicable provisions, if any, of the Act read with the Rules made thereunder and the Articles of Association of the Company, Mrs. Sangeetha Sriram (DIN: 02103165) is liable to retire by rotation at the ensuing 17th Annual General Meeting and being eligible has offered herself for re-appointment. A resolution seeking Members' approval for her re-appointment along with other required details forms part of the Notice of the Annual General Meeting.

Declaration from Independent Directors:

The Company has received requisite declarations from all the Independent Directors of the Company confirming that they meet the criteria of independence prescribed under Section 149 and 150 of the Act read with Rules made thereunder and such other applicable provisions and have complied with the Code for Independent Directors prescribed in Schedule IV to the Act. Further, the Independent Directors have also confirmed that they are not aware of any circumstance or situation that exists or may be reasonably anticipated that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence. The Board has taken on record the said declarations submitted by the Independent Directors after undertaking due assessment of the veracity of the same. The Board affirms that the Company's Independent Directors meet the criteria prescribed under the Regulations and remain independent from the management. In the opinion of the Board, the Independent directors possess necessary integrity, expertise and experience including the proficiency to act as an independent directors of the Company. Additionally, the Independent Directors have confirmed their registration with the Independent Directors' Database maintained by the Indian Institute of Corporate Affairs.

During the year under review, the Non-Executive Directors of the Company had no pecuniary relationship or transactions with the Company, other than sitting fees, commission and reimbursement of expenses, if any. Pursuant to the provisions of Section 203 of the Act, Mr. Mahesh Krishnamoorthy, Managing Director, Mr. Pallav Jain, Chief Financial Officer and Mr. Vinay Vishnu Kadam, Company Secretary and Compliance Officer are the Key Managerial Personnels ("KMPs") of the Company as on March 31, 2026.

12. FAMILIARIZATION PROGRAM FOR THE INDEPENDENT DIRECTORS

The Company has in place a Familiarization Program for its Independent Directors to acquaint them with the Company, their roles and responsibilities, the business model, operational

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 . www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

aspects and governance framework of the Company. Through this program, the Independent Directors are provided with relevant information and insights to enable them to gain a comprehensive understanding of the Company's business and to contribute effectively to the Board and its Committees. Details of the Familiarization Program for Independent Directors are also disclosed on the Company's website and can be accessed by clicking: <https://www.coreintegra.com/wp-content/uploads/2026/05/Familiarization-Programmes-to-independent-directors.pdf>

13. BOARD EVALUATION

The Board of Directors has carried out an annual evaluation of its own performance, board committees and individual directors pursuant to the provisions of the Companies Act, 2013, rules, schedules thereunder and any other applicable laws, rules and regulations, if any.

The performance of the Board was evaluated by the Board after seeking inputs from all the Directors on the basis of criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc. The performance of the Committees was evaluated by the Board after seeking inputs from the Committee Members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc. In a separate meeting of Independent Directors, performance of Non-Independent Directors, the Board as a whole and Chairman of the Company was evaluated, taking into account the views of Executive and Non-Executive Directors.

The Board and the Nomination and Remuneration Committee ("NRC") reviewed the performance of individual directors on the basis of criteria such as contribution of the individual director to the Board and Committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc. At the Board meeting that followed the meeting of the Independent Directors and meeting of NRC, the performance of the Board, its Committees and individual directors was also discussed. Performance evaluation of Independent Directors was done by the entire Board.

The overall outcome of the Board evaluation process was positive and the directors expressed satisfaction with the performance and effectiveness of the Board, its Committees and Individual Directors.

14. POLICY ON BOARD DIVERSITY AND REMUNERATION

The Company has adopted the following policies:

- i. Policy on Board Diversity including the criteria for determining qualifications, positive attributes, independence of a director and other matters which is available on the Company's website at: <https://www.coreintegra.com/wp-content/uploads/2025/08/POLICY-TO-PROMOTE-DIVERSITY-ON-THE-BOARD-OF-DIRECTORS.pdf>
- ii. The policy on remuneration and other matters provided in Section 178(3) of the Act is available on the Company's website at: <https://www.coreintegra.com/wp-content/uploads/2025/07/NOMINATION-AND-REMUNERATION-POLICY.pdf>

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

15. BOARD MEETINGS

The Board met 6 (six) times during the financial year ended 31st March, 2026. The necessary quorum was present for all the meetings. The maximum interval between any two meetings did not exceed 120 days, as prescribed under Section 173 of the Companies Act, 2013. Details of Board meetings and attendance details of directors are mentioned below:

Sr. No.	Date of Meeting	Name of Director and Attendance details							
		Mr. Sriram Natarajan	Mrs. Sangeetha Sriram	Mr. Gaurav Bali	Mr. Mahesh Krishnamoorthy	Mr. Manav Dhanda	Mr. Sanjeev Kumar Chauhan	Mr. Rajeshwar Tripathi	Mr. Amitava Ghosh
1	15/05/2025	Absent	Present	Present	Present	Present	Present	Present	Not Applicable
2	28/07/2025	Absent	Present	Present	Present	Absent	Present	Present	Not Applicable
3	09/08/2025	Absent	Absent	Absent	Absent	Present	Present	Present	Present
4	05/09/2025	Absent	Absent	Absent	Present	Absent	Present	Absent	Present
5	15/11/2025	Present	Present	Present	Present	Present	Present	Absent	Absent
6	19/12/2025	Absent	Absent	Absent	Present	Present	Present	Absent	Absent

16. MEETINGS OF THE MEMBERS

Type of meeting	Date of meeting	Time	Venue
Extra-Ordinary General Meeting	15/05/2025	3.30 pm	Registered office of the Company
Annual General Meeting	01/08/2025	6.00 pm	Registered office of the Company

17. COMMITTEES & ITS MEETINGS

During the year under review, the following Committees of the Board were in operation to assist the Board in discharging its governance and oversight responsibilities:

1. Audit Committee
2. Nomination and Remuneration Committee
3. Stakeholders Relationship Committee
4. Finance Committee
5. Initial Public Offering Committee

The Board by passing resolutions in its meeting held on 28th July, 2025 constituted the Stakeholders Relationship Committee and Initial Public Offering Committee under the provisions of the Act.

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

1. Audit Committee

The Audit Committee of the Company is duly constituted in accordance with provisions of Section 177 of the Companies Act, 2013, rules made thereunder and any other applicable laws, rules and regulations for the time being in force, if any.

Composition, Meeting and attendance:

Sr. No.	Date of Meeting	Name of Committee Members and Attendance details		
		Mr. Manav Dhanda (Independent Director & Chairperson)	Mr. Sanjeev Kumar Chauhan (Independent Director)	Mr. Mahesh Krishnamoorthy (Managing Director)
1	15/05/2025	Present	Present	Present
2	28/07/2025	Present	Present	Present
3	05/09/2025	Present	Present	Present
4	19/12/2025	Present	Present	Present

The Committee is chaired by an Independent Director and meets the composition requirements prescribed under the Act. All the Members of the Audit Committee possess strong accounting and financial management expertise. The Company Secretary acts as the Secretary to the Audit Committee. The necessary quorum was present for the aforesaid meetings. The maximum interval between any two Audit Committee meetings did not exceed 120 days. The previous AGM of the Company was attended by Chairman of the Audit Committee.

The Committee operates under a defined charter which inter alia, includes responsibilities such as review of financial statements, recommendation of appointment of auditors, evaluation of internal financial controls and risk management systems, and oversight of related party transactions and whistle-blower mechanisms. The Committee invites executives, as it considers appropriate, representatives of the statutory auditors and the internal auditors to participate in its meetings.

2. Nomination and Remuneration Committee

The Nomination and Remuneration Committee ("NRC") of the Company is duly constituted in accordance with provisions of Section 178 of the Companies Act, 2013, rules made thereunder and any other applicable laws, rules and regulations, if any. The Chairperson of the NRC is an Independent Director, and the composition of the NRC is in accordance with the applicable statutory requirements.

Composition, Meeting and attendance:

Sr. No.	Date of Meeting	Name of Committee Members and Attendance details		
		Mr. Rajeshwar Tripathi (Independent Director & Chairperson)	Mr. Sanjeev Kumar Chauhan (Independent Director)	Mr. Gaurav Bali (Non-Executive Director)
1	28/07/2025	Present	Present	Present
2	27/03/2026	Present	Present	Absent

The necessary quorum was present for the aforesaid meetings.

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

Extract of terms of reference: The terms of reference of the NRC inter alia, include:

- formulation of criteria for appointment and remuneration of Directors, Key Managerial Personnel and Senior Management,
- evaluation of performance of the Board and its members,
- Board diversity, succession planning, and ensuring alignment of remuneration practices with the Company's objectives and performance benchmarks.

Other details:

- The Company does not have any employee stock option scheme.
- The previous AGM of the Company was attended by the authorized member of the committee pursuant to the authorization given by the Chairperson of the NRC.

Performance Evaluation Criteria for Independent Directors:

The performance evaluation criteria for Independent Directors is determined by the NRC. An indicative list of factors on which evaluation was carried out includes participation and contribution by a director, commitment, effective deployment of knowledge and expertise, integrity and maintenance of confidentiality, and independence of behaviour and judgement. The annual Board evaluation process provided constructive feedback and highlighted continued improvement in effectiveness, engagement and quality of interaction with the management. The Board remains committed to acting on evaluation outcomes, strengthening governance standards and oversight processes. These efforts are aimed at supporting sustained long-term value creation for the Company.

Remuneration Policy:

Remuneration policy of the Company is designed to create a high-performance culture. It enables the Company to attract, retain and motivate employees to achieve results. The Company pays remuneration by way of salary, benefits, perquisites and allowances (fixed component) and variable component to its Managing Director. Annual increments are recommended by the NRC within the salary scale approved by the Board and Members and are effective April 1, each year.

The Board of Directors, on the recommendation of the NRC, decides the incentive payable to the Managing Director out of the profits for the financial year and within the ceilings prescribed under the Act, based on the Board evaluation process considering the criteria such as the performance of the Company as well as that of the Managing Director.

The Company pays sitting fees of INR 15,000/- per meeting to its Independent Directors for attending meetings of the Board and meetings of committees of the Board. The Company also reimburses the out-of-pocket expenses incurred by the Independent Directors for attending the meetings. The Remuneration Policy can be accessed: <https://www.coreintegra.com/wp-content/uploads/2025/07/NOMINATION-AND-REMUNERATION-POLICY.pdf>

3. Stakeholders' Relationship Committee

During the year under review, the Board constituted the Stakeholders' Relationship Committee (SRC) in accordance with the provisions of Section 178 of the Companies Act, 2013, rules

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

made thereunder and any other applicable laws, rules and regulations, if any. The Committee has been entrusted with overseeing and resolving investor grievances, monitoring share transfer and allied matters, and ensuring effective stakeholder and investor relations.

Composition, Meeting and attendance:

Sr. No.	Date of Meeting	Name of Committee Members and Attendance details		
		Mr. Sanjeev Kumar Chauhan (Independent Director & Chairperson)	Mr. Gaurav Bali (Non-Executive Director)	Mr. Mahesh Krishnamoorthy (Managing Director)
1	27/03/2026	Present	Absent	Present

The necessary quorum was present for the aforesaid meeting. The previous AGM of the Company was attended by Chairman of the SRC.

Extract of terms of reference: The terms of reference of the SRC inter alia, include:

- oversees the redressal of security holders' grievances,
- reviews matters relating to transfer and transmission of securities, issue of duplicate share certificates,
- dematerialization and rematerialization of shares,
- monitors investor services rendered by the Registrar and Share Transfer Agent, and
- ensures timely resolution of investor queries and effective stakeholder engagement.

Name, designation and address of Compliance Officer:

Name : Vinay Vishnu Kadam
 Designation : Company Secretary and Compliance Officer
 Address : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071

Details of investor complaints received and redressed during the financial year are as follows:

Opening as on April 1, 2025	Received during the year	Resolved during the year	Closing as on March 31, 2026
Nil	Nil	Nil	Nil

Details of Registrar and Transfer Agent (For share related queries)

Name : Purva Sharegistry (India) Private Limited
 CIN : U67120MH1993PTC074079
 Address : 9, Shiv Shakti Industrial Estate, J. R. Boricha Marg, Lower Parel, (East) Mumbai 400011, Maharashtra, India
 Telephone : +91- 02249614132
 E-mail : newissue@purvashare.com
 Investors Grievance Email id : newissue@purvashare.com
 Contact person : Ms. Deepali Dhuri
 Website : www.purvashare.com
 SEBI Registration No. : INR000001112
 PAN : AAACP4924D

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

Lodging of complaint through various designated portals/forums:

SEBI Complaints Redress System (SCORES) Website: <https://scores.sebi.gov.in/>

4. Finance Committee

The finance committee of the Company is duly constituted to enhance oversight, expedite financial decision-making, and provide focused review and recommendations on important financial transactions and arrangements.

Composition, Meeting and attendance:

Sr. No.	Date of Meeting	Name of Committee Members and Attendance details		
		Mr. Mahesh Krishnamoorthy (Managing Director & Chairperson)	Mr. Gaurav Bali (Non-Executive Director)	Pallav Jain (Chief Financial Officer)
1	07/07/2025	Present	Present	Present
2	18/09/2025	Present	Present	Present

The necessary quorum was present for the aforesaid meetings.

The powers delegated to the Finance Committee, inter alia, include:

- to borrow monies,
- invest surplus funds,
- grant loans, guarantees or security,
- open, close and operate bank accounts,
- authorize execution of financing and security documents, and
- undertake all such acts, deeds and matters as may be necessary in connection therewith, within the limits approved by the Board/shareholders and in compliance with the applicable provisions of law.

5. Initial Public Offer Committee

In view of the Company's proposed Initial Public Offering (IPO), the Board constituted the IPO Committee to oversee and facilitate the IPO process. The Committee has been entrusted with implementing the decisions of the Board in relation to the proposed public issue, coordinating with intermediaries, regulatory authorities and other stakeholders, and undertaking such acts, deeds and matters as may be necessary for the successful execution of the IPO process.

Composition, Meeting and attendance:

Sr. No.	Date of Meeting	Name of Committee Members and Attendance details		
		Mr. Mahesh Krishnamoorthy (Managing Director & Chairperson)	Mr. Gaurav Bali (Non-Executive Director)	Mr. Manav Dhandha (Independent Director)
1	01/09/2025	Present	Present	Present
2	07/11/2025	Present	Present	Present
3	24/02/2026	Present	Present	Absent

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

The necessary quorum was present for the aforesaid meeting.

Extract of terms of reference: The terms of reference of the committee inter alia, include:

- overseeing and facilitating all matters relating to the proposed Initial Public Offering of the Company.
- reviewing and approving offer-related documentation,
- coordinating with merchant bankers, legal counsel, registrars and other intermediaries, liaising with regulatory authorities and stock exchanges,
- monitoring the progress of the IPO process, and
- exercising such powers as may be delegated by the Board from time to time for ensuring timely and efficient implementation of the proposed public issue.

18. COMPLIANCE OF SECRETARIAL STANDARDS OF ICSI

The Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems are adequate and operating effectively. Your Company has complied with the applicable Secretarial Standards, issued by the Institute of Company Secretaries of India, during the period under review.

19. DIRECTORS' RESPONSIBILITY STATEMENT

As stipulated under the provisions contained in Section 134(3)(c) read with Section 134(5) of the Companies Act, 2013, ("the Act"), the Board of Directors, to the best of its knowledge and belief and according to the information and explanations obtained by it, hereby states that:

- i. In the preparation of the annual accounts for the financial year ended 31st March, 2026, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- ii. The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2026 and of the profit of the Company for that period;
- iii. The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. The Directors had prepared the annual accounts on a 'going concern' basis;
- v. The Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively
- vi. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

20. STATUTORY AUDITORS

In terms of provisions of Section 139 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, M/s. Sampat & Mehta LLP, Chartered Accountants, Mumbai (Firm Registration No. 109031W) were appointed as the Statutory Auditors of the Company,

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

at the Annual General Meeting of the members of the Company held on 30th September, 2022 for a period of 5 (five) consecutive financial years commencing from 1st April, 2022 to 31st March, 2027, to hold office from the conclusion of that Annual General Meeting till the conclusion of the 18th Annual General Meeting of the Company to be held in the year 2027. Details of the remuneration paid to the Statutory Auditors, during the financial year are disclosed in the Note no. 26(a) of notes to the financial statements of Company, forming part of the Annual Report.

21. AUDITORS' QUALIFICATION, RESERVATION OR ADVERSE REMARK

The notes on Financial statements referred to in the Auditors' Report are self-explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation, or adverse remark. The report is enclosed with the financial statements. During the year under review, the Statutory Auditors of the Company have not reported any fraud to the Audit Committee committed by its officers or employees as specified under Section 143(12) of the Companies Act, 2013.

22. COST RECORDS AND COST AUDIT

The provisions with respect to maintenance of cost records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013 are not applicable to the Company. The provisions with respect to appointment of Cost Auditor are not applicable to the Company.

23. INTERNAL AUDITOR

Pursuant to the provisions of Section 138 of the Act read with Rules made thereunder and based on recommendations of the Audit Committee, the Board by passing resolution in its meeting held on 15th May, 2025, re-appointed M/s. Paresh Tanavade & Co., Chartered Accountants, Mumbai, (Firm Reg. No.: 135985W) as Internal Auditor of the Company for the financial year 2025 -26.

24. DETAILS OF LOANS AVAILED FROM DIRECTORS OR THEIR RELATIVES

During the year under review, the Company had availed a loan from its Managing Director which was accompanied by a declaration in writing confirming that the said amount was not provided out of borrowed funds, in accordance with Rule 2(1)(c)(viii) of the Companies (Acceptance of Deposits) Rules, 2014. The details of the said loan are disclosed in Note No. 37(B) of the standalone financial statements and as summarized below. The said loan was fully repaid during the year.

Opening	Addition	Repayment	Outstanding as on 31 st March, 2026
Nil	20.75 Lakhs	20.75 Lakhs	Nil

Except as stated above, the Company has not accepted any other loans or advances from its directors or their relatives. Accordingly, no other disclosure is required under Rule 2(1)(c)(viii) of the Companies (Acceptance of Deposits) Rules, 2014.

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

25. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013

The particulars of loans, guarantees and investments covered under Section 186 of the Companies Act, 2013 are disclosed in the notes forming part of the financial statements. During the year under review, the Company did not make any investment or provide any security under the said provisions.

26. PARTICULARS OF EMPLOYEES

Provisions of Section 197(12) of the Companies Act, 2013 and Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 thereunder, are not applicable to the Company.

27. INTERNAL FINANCIAL CONTROLS

Pursuant to Rule 8(5)(viii) of the Companies (Accounts) Rules, 2014, the Company has established adequate Internal Financial Controls with reference to the financial statements. The Company has an internal control system commensurate with the size, scale and complexity of its business operations. These controls are designed to provide reasonable assurance regarding the orderly and efficient conduct of business, safeguarding of assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records, reliability of financial reporting and timely preparation of financial information, as well as compliance with applicable laws, regulations and internal policies.

The Company has appointed M/s. Paresh Tanavade & Co., Chartered Accountants, Mumbai, (Firm Reg. No.: 135985W) to conduct the internal audit of the Company's operations. The scope, coverage and functioning of the Internal Audit are periodically reviewed by the Audit Committee. The Audit Committee and the Board periodically review the Internal Audit Reports, consider the observations and recommendations made therein and monitor the implementation of corrective actions. The Internal Audit function also evaluates the adequacy and effectiveness of internal controls, identifies opportunities for process improvements and assists the management in strengthening governance, systems and business processes.

Pursuant to Section 143(3)(i) of the Companies Act, 2013, the Statutory Auditors have reported on the adequacy and operating effectiveness of the Company's Internal Financial Controls over Financial Reporting. The Statutory Auditors have expressed an unmodified opinion that the Company has, in all material respects, adequate Internal Financial Controls over Financial Reporting and that such controls were operating effectively during the financial year. No material weakness or significant deficiency in the Internal Financial Controls over Financial Reporting has been reported by the Statutory Auditors.

28. RISK MANAGEMENT POLICY

An exercise is regularly carried out to identify, evaluate, manage and monitor both business and non-business risk. The Board periodically reviews the risk assessment parameters and suggests steps to be taken to control and mitigate the same through a properly defined framework. The Audit Committee has additional oversight in the area of financial risks and controls. The Board of Directors oversees the framing, implementation, and periodic review of the Risk Management Policy. By proactively managing risks and identifying opportunities arising from uncertainty, the Company aims to support its long-term sustainability and growth.

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

Robust risk management initiatives, coupled with Company's commitment to innovation and excellence, will enable the Company to navigate evolving industry dynamics and capitalise on future opportunities.

29. DETAILS OF ESTABLISHMENT OF VIGIL MECHANISM FOR DIRECTORS AND EMPLOYEES

The Company has neither accepted deposits from public nor borrowed money from banks and public financial institutions in excess of fifty crore rupees. Accordingly, the provisions relating to establishment of Vigil Mechanism are not applicable to the Company during the year. In view of proposed IPO, the Company adopted a Whistle Blower Policy during the financial year and has established the necessary vigil mechanism for Employees, Directors and Stakeholders, to report genuine concerns about unethical behaviour and to ensure strict compliance with ethical and legal standards across the Company. No personnel have been denied access to the Audit committee and no complaints received under said policy during the financial year. This Policy is available on the Company's website and can be accessed by clicking: <https://www.coreintegra.com/wp-content/uploads/2025/08/VIGIL-MECHANISM-WHISTLE-BLOWER-POLICY.pdf>

30. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company continues to have 1 (one) wholly owned subsidiary company. The summary of performance of the Company's subsidiary is as follows:

Coreintegra Global Services Private Limited ("CGSPL") is a wholly owned subsidiary of the Company engaged in the business software design and development. CGSPL provides secure, scalable, and customizable software products that support businesses in enhancing customer experience, ensuring data integrity, improving process efficiency, and strengthening digital transformation efforts. The subsidiary CGSPL is committed to delivering quality-driven, secure technology solutions that enable global organizational transformation. During the year under review, CGSPL continued to remain a wholly owned subsidiary of the Company. In accordance with the provisions of Section 129(3) of the Companies Act, 2013, a statement containing the salient features of the financial statements of the subsidiary company in the prescribed Form e-AOC-1 is attached to this Report as **Annexure A**. The Company does not have any holding company or associate company or any Joint Venture.

31. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

All Contracts / arrangements / transactions entered by the Company during the financial year with related parties were in ordinary course of business and on arm's length basis and are in compliance with the applicable provisions of the Act. Details of each of the related party transactions are prepared in Form e-AOC-2 in terms of Section 134(3) (h) read with Section 188 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014 and annexed herewith as **Annexure B**.

The details of transactions with Related Parties are provided in the Company's financial statements in accordance with the Accounting Standards. Omnibus approval is obtained for the transactions which are foreseen and repetitive in nature. The Policy on Related Party Transactions is available on the website of the Company at: <https://www.coreintegra.com/wp-content/uploads/2025/08/RELATED-PARTY-TRANSACTION-POLICY.pdf>

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 **Email Id:** contact@coreintegra.com

32. CORPORATE SOCIAL RESPONSIBILITY

During the financial year under review, the provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility were not applicable, as the Company did not meet the prescribed CSR obligation based on the applicable criteria. Accordingly, the Company was not required to undertake CSR expenditure during the year. Further, in accordance with Section 135(9) of the Act, the Company is not required to constitute a CSR Committee, as the obligation did not exceed Rs.50 Lakhs.

Notwithstanding the above, the Company remains committed to contributing towards social and community development and will continue to undertake initiatives in accordance with its CSR philosophy as and when the provisions of Section 135 become applicable. The CSR Policy as approved by the Board of Directors is available on the Company's website at [weblink-CORPORATE-SOCIAL-RESPONSIBILITY-POLICY.pdf](#)

33. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The information pertaining to conservation of energy, technology absorption, foreign exchange Earnings and outgo as required under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished in **Annexure C**.

34. SECRETARIAL AUDITOR

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with Rules made thereunder and pursuant to recommendation of Audit Committee, the Board by passing resolution in its meeting held on 15th May, 2025, re-appointed M/s. Shivani Vashistha & Associates, Company Secretaries in Practice bearing CP No. 26693 as Secretarial Auditors of the Company for the financial year ending 31st March, 2026. According to the provisions of Section 204 of the Act read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Secretarial Audit Report is enclosed as a part of this Board's Report as an **Annexure D**.

The observations and comments, appearing in the Secretarial Auditors' Report are self-explanatory and do not call for any further comments. The Secretarial Auditors' Report does not contain any qualification, reservation or adverse remarks. During the year under review, the Secretarial Auditors of the Company have not reported any fraud to the Audit Committee committed by its officers or employees as specified under Section 143(12) of the Companies Act, 2013.

35. ANNUAL RETURN

Pursuant to Section 92(3) read with Section 134(3)(a) of the Act, the Annual Return (in Form MGT-7) as on 31st March, 2026 has been placed on the website of the Company and can be accessed at the link: <https://www.coreintegra.com/wp-content/uploads/2026/08/Form-MGT-7-2026.pdf>

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

36. DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Your Company treats its employees equally, with dignity, and with no gender bias. Your Company believes and ensures that all employees work in an environment that is free from all kinds of harassment including sexual harassment of women. We have adopted a strict zero-tolerance policy and established comprehensive procedures to prevent, prohibit, and address any instances of harassment.

The Company has complied with provisions relating to the constitution of Internal Complaints Committee and has in place a Prevention of Sexual Harassment Policy in line with the requirement of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 and has carried out workshops or awareness programme against sexual harassment. The following is the summary of sexual harassment complaints received and disposed of during the Financial Year:

- Number of Complaints of sexual harassment received during the Financial Year: Nil
- Number of complaints disposed of during the Financial Year: Nil
- Number of complaints Pending: Nil
- Nature of action taken by the employer or district officer: Not applicable

37. DISCLOSURE RELATING TO THE MATERNITY BENEFIT ACT 1961:

The Company hereby affirms that it has duly complied with the provisions of the Maternity Benefit Act, 1961 and the rules framed thereunder and has policies, systems and processes in place to ensure ongoing compliance. The Company is committed to ensure a safe, inclusive, and supportive work environment for women employees during and after pregnancy, and to promoting gender equity in the workplace.

38. ENVIRONMENT AND SAFETY

The Company is conscious of the importance of environmentally clean and safe operations. The Company is committed to continuously take further steps to provide a safe and healthy environment.

39. APPOINTMENT OF DESIGNATED PERSON

In accordance with Rule 9 of the Companies (Management and Administration) Rules 2014, it is essential for the Company to designate a responsible individual for ensuring compliance with statutory obligations. The Company has appointed a Designated person in a Board meeting and the same has been reported in Annual Return of the Company.

40. OBTAINING ISIN BY NON-SMALL COMPANIES

The Companies (Prospectus and Allotment of Securities) Second Amendment Rules, 2023, stipulate that non-small companies must obtain an International Securities Identification Number "(ISIN)" for their securities to facilitate smoother trading and enhance marketability. For this purpose, your Company has appointed PURVA SHAREGISTRY (INDIA) PRIVATE LIMITED as a Registrar and Transfer Agent "(RTA)" and has obtained the ISIN.

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 **www.coreintegra.com**

Tel.: 91 22 6903 4100 **Email Id:** contact@coreintegra.com

41. AUDIT TRAIL APPLICABILITY

The Company has used accounting software for maintaining its books of account for the financial year ended 31st March, 2026 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.

42. LIQUIDITY

The Company maintains sufficient cash to meet our strategic objectives. We clearly understand that the liquidity in the Balance Sheet is to ensure balance between earning adequate returns and the need to cover financial and business risks. Liquidity also enables your Company to position itself for quick responses to market dynamics.

43. OTHER DISCLOSURES

- a. No material changes and commitments which could affect the Company's financial position have occurred between the end of the financial year and date of this report.

The registered office of the Company was shifted within the local limits from its existing premises to 1st Floor, 106, 107 & 112, Swastik Chambers, Swastik Park, S.G. Barve Marg, Chembur, Mumbai – 400071, Maharashtra, India, with effect from 1st April, 2026. The said change was approved by the Board of Directors at its meeting held on 17th April, 2026.

- b. The provisions regarding receipt of remuneration or commission from holding or subsidiary of the Company are not applicable and hence, the disclosure under Section 197 (14) is not required.
- c. No amount or shares were required to be transferred to the Investor Education and Protection Fund under the provisions of the Act.
- d. No significant and material orders were passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.
- e. The Statutory Auditors of the Company have not reported any instances of fraud or irregularities in the management of the Company during financial year under review.
- f. There is no proceeding pending under the Insolvency and Bankruptcy Code, 2016.
- g. There was no instance of one-time settlement with any bank or Financial Institutions.

CAUTIONARY STATEMENT:

Statements in this Report, Notice to the Shareholders or elsewhere in this Annual Report, describing the Company's objectives, projections, estimates and expectations may constitute 'forward looking statement' within the meaning of applicable laws and regulations. Actual results might differ materially from those either expressed or implied in the statement depending on the Market conditions and circumstances.

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

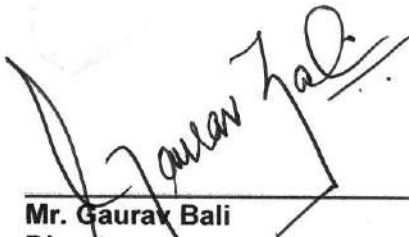
CIN : U74140MH2009PLC191409 .www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

ACKNOWLEDGEMENTS

The Board of Directors wish to place on record its deep sense of appreciation for the committed services by all the employees of the Company. The relations between the management and the employees were cordial during the financial year under review. The Board of Directors would also like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, banks, government and regulatory authorities, business associates, partners, customers, vendors and members during the year under review. The directors also thank the Government of India, Governments of various states in India, Governments of various countries and concerned Government departments and agencies for their co-operation. Your Directors appreciate and value the trust imposed upon them by all the shareholders of the Company.

For COREINTEGRA CONSULTING SERVICES LIMITED



Mr. Gaurav Bali
Director

DIN: 05323281

Address: Flat No. 2402, A Wing Raj Grandeur
Near Hiranandani Hospital, Powai Mumbai
400076



Mr. Mahesh Krishnamoorthy
Managing Director

DIN: 03425373

Address: 1101, 11th floor, IRIS - B, Unnathi
Gardens, Devdaya Nagar, Pokhran Road
No. 1, Thane 400606



Date: 14/08/2026
Place: Mumbai

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

Annexure "A"

FORM NO. e-AOC-1

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

Statement containing salient features of the financial statement of subsidiaries / associate companies / joint ventures

Part "A": Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

(Amounts in Rs. lakhs)

Sr. No.	Particulars	Financial Year 2025-26	Financial Year 2024-25
1.	Sr. No.	1	
2.	Name of the subsidiary	Coreintegra Global Services Private Limited	
3.	The date since when subsidiary was acquired	12/03/2016	12/03/2016
4.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	N.A.	N.A.
5.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	N.A.	N.A.
6.	Share capital	1.00	1.00
7.	Reserves & surplus	131.46	47.06
8.	Total assets	155.75	93.57
9.	Total Liabilities	23.28	45.51
10.	Investments	0.00	0.00
11.	Turnover	490.20	456.07
12.	Profit before taxation	112.18	74.14
13.	Provision for taxation	27.78	15.85
14.	Profit after taxation	84.40	58.30
15.	Proposed Dividend	0.00	0.00
16.	% of shareholding	100% (Direct)	100% (Direct)

Notes:

1. Names of subsidiaries which are yet to commence operations: Nil
2. Names of subsidiaries which have been liquidated or sold during the year: Nil

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

Part "B": Associates and Joint Ventures

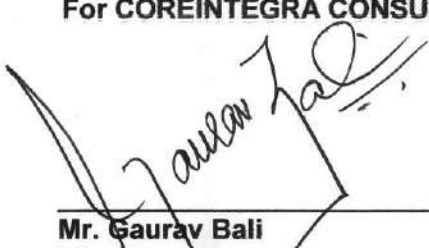
Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of associates / Joint Ventures	NIL
1. Latest audited Balance Sheet Date	
2. Date on which the Associate or Joint Venture was associated or acquired	
3. Shares of Associate/Joint Ventures held by the Company on the year end	
No.	
Amount of Investment in Associates/Joint Venture	
Extend of Holding (%)	
4. Description of how there is significant influence	
5. Reason why the associate/joint venture is not consolidated	
6. Net worth attributable to shareholding as per latest audited Balance Sheet	
7. Profit or Loss for the year	
i. Considered in Consolidation	
ii. Not Considered in Consolidation	

Notes:

- Names of associates or joint ventures which are yet to commence operations: Nil
- Names of associates or joint ventures which have been liquidated or sold during the year: Nil

For COREINTEGRA CONSULTING SERVICES LIMITED


Mr. Gaurav Bali
Director

DIN: 05323281

Address: Flat No. 2402, A Wing Raj Grandeur Near Hiranandani Hospital, Powai Mumbai 400076


Mr. Mahesh Krishnamoorthy
Managing Director

DIN: 03425373

Address: 1101, 11th floor, IRIS - B, Unnathi Gardens, Devdaya Nagar, Pokhran Road No. 1, Thane 400606


Mr. Pallav Jain
Chief Financial Officer
PAN: ALBPJ2154Q

Date: 14/08/2026

Place: Mumbai


Mr. Vinay Vishnu Kadam
Company Secretary & Compliance Officer
Membership No.: A26093



Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 **www.coreintegra.com**

Tel.: 91 22 6903 4100 **Email Id:** contact@coreintegra.com

Annexure "B"

Form No. e-AOC-2

[Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014]

Form for disclosure of particulars of contracts / arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto:

1. Details of contracts or arrangement or transactions not at arm's length basis: Nil
2. Details of material contracts or arrangement or transactions at arm's length basis:

Name (s) of the related party & nature of relationship:	Nature of contracts/ arrangements/ transactions:	Duration of the contracts/ arrangements/ transactions:	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date of approval by the Board, if any:	Amount paid as advances, if any:
Eureka Outsourcing Solutions Private Limited - An Enterprise under significant influence / control of directors / Private Company in which director or his relative(s) is member or director	Rendering of services	Ongoing during the Financial year 2025-26.	Standard business terms. Amount of transaction: Rs. 88.87 lakhs	Transactions of the Company with the related parties are in the ordinary course of business and on an arm's length basis and accordingly, approval of the Board under Section 188 of the Companies Act, 2013 was not applicable.	Nil
Enlite Research Private Limited - An Enterprise under significant influence / control of directors / Private Company in which director or his relative(s) is member or director	Rendering of services	Ongoing during the Financial year 2025-26.	Standard business terms. Amount of transaction: Rs. 11.20 lakhs		Nil
AmyGB.ai Private Limited - An Enterprise under significant influence / control of directors / Private Company in which director or his relative(s) is member or director	Rendering of services	Ongoing during the Financial year 2025-26.	Standard business terms. Amount of transaction: Rs. 0.36 lakhs		Nil
Coreintegra Global Services Private Limited - A Wholly owned subsidiary / Private Company in which director of the Company is a director	Availing of services	Ongoing during the Financial year 2025-26.	Standard business terms. Rs. 423.21 lakhs		Nil
Eureka Digitisation & Automation Services Private Limited - Private Company in which director or his relative(s) is member or director	Acquisition of Intangible Asset - Work in progress	Ongoing during the Financial year 2025-26	Standard business terms. Rs. 171.10 lakhs		Nil

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com



For COREINTEGRA CONSULTING SERVICES LIMITED

Gaurav Bali

Mr. Gaurav Bali
Director

DIN: 05323281

Address: Flat No. 2402, A Wing Raj
Grandeur Near Hiranandani Hospital,
Powai Mumbai 400076

Date: 14/08/2026

Place: Mumbai

Mahesh

Mr. Mahesh Krishnamoorthy
Managing Director

DIN: 03425373

Address: 1101, 11th floor, IRIS - B,
Unnathi Gardens, Devdaya Nagar,
Pokhran Road No. 1, Thane 400606



Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 **Email Id:** contact@coreintegra.com

Annexure "C"

Conservation of energy, research and development, technology absorption, foreign exchange earnings and outgo

[Particulars required under Section 134 (3) (m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014]

[A] CONSERVATION OF ENERGY:

- a. Energy Conservation Measures Taken: The Company is not utilizing power for any of the activities of the Company except power used for office purposes. There is no power consumption which will affect the cost of product as the company is not manufacturing any product, hence no energy conservation measures are required.
- b. Steps taken by Company to use alternate source of energy, if any: Not applicable
- c. Capital investment on energy conservation equipments: Not applicable

(B) TECHNOLOGY ABSORPTION:

The Company has not taken any technical know-how from anyone and hence there are no efforts towards technology absorption. There is no expenditure on Research and Development.

(C) FOREIGN EXCHANGE EARNINGS AND OUTGO:

1. Details of Earnings in Foreign Exchange:

(Amount in lakhs)

Particulars	Financial Year 2025-26	Financial Year 2024-25
Export of goods calculated on FOB basis	0.00	0.00
Interest and dividend	0.00	0.00
Royalty	0.00	0.00
Know-how	0.00	0.00
Professional and consultation fees	0.00	0.00
Other income	29.00	10.28
Total Earning in foreign exchange	29.00	10.28

2. Details of Expenditure in Foreign Exchange:

(Amount in lakhs)

Particulars	Financial Year 2025-26	Financial Year 2024-25
<u>Import of Goods calculated on CIF Basis:</u>		
(i) raw material	0.00	0.00
(ii) component and spare parts	0.00	0.00
(iii) capital goods	0.00	0.00
<u>Expenditure on account of:</u>		
Royalty	0.00	0.00
Know-how	0.00	0.00
Professional and Consultancy fees	0.00	0.00
Interest	0.00	0.00
Other matters	433	34
Dividend paid	0.00	0.00
Total expenditure in foreign exchange	433.00	34.00

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

For COREINTEGRA CONSULTING SERVICES LIMITED


Mr. Gaurav Bali
Director
DIN: 05323281

Address: Flat No. 2402, A Wing Raj
Grandeur Near Hiranandani Hospital,
Powai Mumbai 400076

Date: 14/08/2020
Place: Mumbai


Mr. Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

Address: 1101, 11th floor, IRIS - B,
Unnathi Gardens, Devdaya Nagar,
Pokhran Road No. 1, Thane 400606



Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

Annexure “D”

FORM NO. MR-3
SECRETARIAL AUDIT REPORT

For the Financial Year ended March 31st, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies
(Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members,

COREINTEGRA CONSULTING SERVICES LIMITED

(Formerly known as Coreintegra Consulting Services Private Limited)

1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg,
Chembur, Mumbai - 400071, Maharashtra, India

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and adherence to good corporate practices by CoreIntegra Consulting Services Limited [CIN: U74140MH2009PLC191409] (hereinafter called the 'Company') for the financial year ended March 31, 2026 (hereinafter called the 'period under audit'). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the Company's corporate conducts/ statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the period under audit, complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

We have examined the books, papers, minute books, forms and returns filed and other records made available to us and maintained by the Company for the audit period according to the provisions of:

- (i) The Companies Act, 2013 ("the Act") and the Rules framed thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder-
(Not Applicable to the Company during the Audit Period);
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings - **(Not Applicable to the Company during the Audit Period);**
- (v) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992: -

- a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **(Not Applicable to the Company during the Audit Period);**
- b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 **(Applicable to the extent of the proposed IPO).**
- c) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 **(Not Applicable to the Company during the Audit Period);**
- d) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 – **(Applicable to the extent of adoption of Policies);**
- e) The Securities and Exchange Board of India (Share Based Employee Benefits & Sweat Equity) Regulations, 2021 **(Not Applicable to the Company during the Audit Period);**
- f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 **(Not Applicable to the Company during the Audit Period);**
- g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(Not Applicable to the Company during the Audit Period);**
- h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(Not Applicable to the Company during the Audit Period);** and

We have also examined compliance with the applicable Standards/Regulations of the following:

- i. Secretarial Standards with regard to Meeting of the Board of Directors (SS-1) and General Meetings (SS-2) issued by The Institute of Company Secretaries of India;
- ii. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable after listing, were not applicable during the audit period since the equity shares of the Company were not listed on any recognised Stock Exchange.

We have not examined compliance by the company with respect to:

- a) Applicable financial laws, like direct and indirect tax laws, maintenance of financial records, etc., since the same have been subject to review by statutory (financial) auditors, tax auditors and other designated professionals.
- b) Based on the information and explanations provided by the Management and the compliance reports placed before the Board, we have relied upon the management representation regarding compliance with industry-specific laws applicable to the Company.

We further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least 07 days in advance and shorter notice in some cases and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

I/we further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period, the following major events had taken place:

- i. Pursuant to the Board Resolution dated 28th July, 2025 and Ordinary Resolution passed by the shareholders at their General Meeting held on 1st August, 2025, the Board has accorded consent to issue and allot 76,52,500 equity shares of ₹10 each as fully paid-up bonus shares to the existing shareholders in the ratio of 500:1, by capitalising ₹7,65,25,000 from and out of the Free Reserves and/or such other permitted reserves of the Company, to the shareholders holding equity shares as on the Record Date, i.e., 28th July, 2025.
- ii. During the year under review, the Company filed the Draft Red Herring Prospectus (DRHP) with the NSE Emerge Platform on 05th September, 2025 in connection with its proposed Initial Public Offer (IPO) and received the In-principle Approval Letter from NSE Emerge vide its letter dated 16th December, 2025. As on the date of this Report, the Company is in the process of filing the Red Herring Prospectus (RHP) and completing the remaining pre-listing formalities in accordance with the applicable provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 and other applicable laws.

- iii. Pursuant to the Board Resolution dated 15th May, 2025 and the Special Resolution passed by the shareholders at the Extra-Ordinary General Meeting held on 15th May, 2025, the Authorised Share Capital of the Company was increased from ₹5,00,000 (Rupees Five Lakhs Only) divided into 50,000 Equity Shares of ₹10 each to ₹25,00,00,000 (Rupees Twenty-Five Crores Only) divided into 2,50,00,000 Equity Shares of ₹10 each by creation of an additional 2,49,50,000 Equity Shares of ₹10 each, pursuant to the provisions of Sections 13 and 61 of the Companies Act, 2013 and the rules made thereunder.

Note: This report is based on information, documents, and material etc., seen/verified/made available to us. Further, this report is to be read with our letter of even date which is annexed as 'Annexure -1' and forms an integral part of this report.

For Shivani Vashishtha & Associates
Company Secretaries
ICSI Unique Code: S2024KR981500
Peer Review Number: 6196/2024



Shivani Vashishtha
Proprietor
CP No: 26693
UDIN: A055372H001111405

Date: 14/08/2026
Place: Bengaluru

Annexure-1

To
The Members,
COREINTEGRA CONSULTING SERVICES LIMITED

Our report of even date to be read along with this letter:

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required we have obtained the Management representation about the compliances of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the Management in terms of Section 134 (5) (f) of the Companies Act, 2013. Our examination was limited to the verification of procedures on test-check basis.
6. This Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy and effectiveness with which the management has conducted the affairs of the Company.

7. The audit was conducted based on the verification of the Company's books, papers, minutes books, forms and returns filed, documents and other records furnished by them or obtained from the Company electronically and also the information provided by the company and its officers by audio and/or visual means.

For Shivani Vashishtha & Associates
Company Secretaries
ICSI Unique Code: S2024KR981500
Peer Review Number: 6196/2024



Shivani Vashishtha
Proprietor
CP No: 26693
UDIN: A055372H001111405

Date: 14/08/2026
Place: Bengaluru



Serial Number: GM 01/2026-27

NOTICE OF ANNUAL GENERAL MEETING

NOTICE is hereby given that 17th Annual General Meeting of Members of Coreintegra Consulting Services Limited (Formerly known as Coreintegra Consulting Services Private Limited) ("Company") will be held on Tuesday, 22nd September, 2026, at 10.30 a.m. at the Registered Office of the Company at 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071, Maharashtra, India, to transact the following business as:

ORDINARY BUSINESS:

1. To receive, consider and adopt the:
 - a) Audited Standalone Financial Statements of the Company for the Financial Year ended 31st March 2026 together with the Reports of the Board of Directors and Auditors thereon and
 - b) Audited Consolidated Financial Statements of the Company for the Financial Year ended 31st March 2026 together with the Reports of the Auditors thereon
2. To appoint a director in place of Mrs. Sangeetha Sriram (DIN: 02103165), who retires by rotation and being eligible, offers herself for re-appointment.

SPECIAL BUSINESS:

3. To consider re-appointment of Mr. Mahesh Krishnamoorthy as the Managing Director of the Company and approval of his remuneration:

To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:

RESOLVED THAT in accordance with the provisions of Sections 196, 197, 198, 203, Schedule V and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable rules, regulations and guidelines, including any statutory modification(s) or re-enactment(s) thereof for the time being in force (hereinafter collectively referred to as "applicable laws") and pursuant to the Nomination and Remuneration Policy, Performance Evaluation Policy of the Company, the Articles of Association of the Company and pursuant to the recommendation of the Nomination and Remuneration Committee and board of directors of the Company and subject to such approvals, permissions, and sanctions as may be necessary from the relevant authorities; the consent of the Members of the Company be and is hereby accorded to re-appoint Mr. Mahesh Krishnamoorthy as the Managing Director of the Company for a further term of 5 (Five) years commencing from 22nd November, 2026 to 21st November, 2031 whose office shall be liable to determination by retirement of directors by rotation; upon such terms and conditions including remuneration to be paid and increment thereof from time to time as set out in this resolution and explanatory statement annexed to the notice convening this meeting; with liberty to the Board of Directors (hereinafter referred to as "the board", which term shall be deemed to include any Committee of the Board including Nomination &

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com



Remuneration Committee constituted to exercise its powers, including the powers conferred by this Resolution) to alter and vary the terms and conditions of the said re-appointment including remuneration in such manner as may be agreed between the Board of Directors and Mr. Mahesh Krishnamoorthy.

RESOLVED FURTHER THAT approval of members be and is hereby accorded for payment of following remuneration to Mr. Mahesh Krishnamoorthy, Managing Director on the following terms and conditions for the period of 3 years w.e.f. 22nd November, 2026:

A. Fixed remuneration in the manner set out below:

Remuneration and other benefits:

Salary Head	Amount Per Month (INR)	Amount Per Annum (INR)
Earnings		
Basic	620600	74,47,200
H.R.A.	310300	37,23,600
Total A	930900	11170800
Reimbursement		
Conveyance Allowance	219800	2637600
Food Coupons	8800	105600
Children Education Allowance	3000	36000
Children Hostel Allowance	9000	108000
Books & Periodicals	1000	12000
Driver's Salary	35000	420000
Client Entertainment	30000	360000
LTA	12500	150000
Total B	319100	3829200
Gross Salary (A) + (B) = (C)	1250000	15000000
Deductions		
Professional Tax	200	2500
Income Tax	As Applicable	As Applicable
Total D	200	2500
Gross Deductions (D)	200	2500
Net Take Home Pay (B - D)	1249800	14997500
Company Contributions		
Gratuity	29851	358212
Total (E)	29851	358212
Cost To Company - CTC (A + E)	1279851	15358212

B. He shall also be entitled to other perquisites including performance linked bonus, Company Mediclaim Policy / Scheme for himself and his family members, Company car, club memberships, any perquisite arising out of exercise of stock options to be granted, if any and other reimbursements, as set out below:

Sr. No.	Item	Details
1.	Performance Bonus	Not exceeding 5% of EBIDTA of the Company payable on or before June 30 th of the subsequent financial year for which the EBIDTA is approved by the Statutory Auditors of the

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

		Company. The final amount will be determined based on the Company's performance, the recommendation of the Nomination and Remuneration Committee, and approval by the Board.
2.	Annual increments	To be approved by the board after the recommendation of the Nomination and Remuneration committee at end of every financial year during the appraisal process for all the employees of the Company not exceeding 15% every year.
3.	Equity in Company	5% already vested
4.	Hospitalization insurance	INR 25 lakhs coverage per annum for Self, Spouse, 2 Children till age of 25 and dependent parents
5.	Death insurance - Accidental or otherwise	Coverage up to 2 times fixed CTC per annum
6.	Company Car	Value of Car - INR 50 lakhs
7.	Reimbursement of Car related expenses	All expenses such as fuel, insurance, maintenance and other allied expenses would be reimbursed on actual basis (bills to be provided)
8.	Club membership / Membership to loyalty programs of branded five star hotel chains	Club membership can be availed for a one-time value not exceeding INR1,00,000/- for annual membership, INR 5,00,000/- for 5 year membership or INR 15,00,000/- for a lifetime membership. If opting for a loyalty program of a branded five-star hotel chain, up to INR 50,000/- per annum for one membership program. Either of the above can be availed (not both)
9.	Other reimbursements	Mobile handset - Up to INR 1,00,000/- every 2 years Mobile bills- one connection, on actual basis Home internet connection - one connection, on actual basis

RESOLVED FURTHER THAT where in any financial year during the tenure of Mr. Mahesh Krishnamoorthy as Managing Director; the Company has no profits or its profits are inadequate, he shall be paid the remuneration approved by the shareholders of the Company as the minimum remuneration, notwithstanding anything to the contrary contained in Sections 197, 198 and Schedule V of the Companies Act, 2013.

RESOLVED FURTHER THAT Mr. Mahesh Krishnamoorthy shall devote his whole time and attention to the business of the Company and carry out such duties as may be entrusted to him by the Board from time to time and separately communicated to him and such powers as may be assigned to him, subject to superintendence, control and directions of the Board in connection with and in the best interests of the business of the Company and the business of any one or more of its associated companies and / or subsidiaries, including performing duties as assigned by the Board from time to time by serving on the boards of such associated companies and / or subsidiaries or any other executive body or any committee of such a company.

RESOLVED FURTHER THAT save as aforesaid and unless specifically provided otherwise in this Resolution, original term of appointment including but not limited to the notice period, termination of employment, personnel policies of the Company, as applicable to other employees of the Company from time to time, shall also be applicable to Mr. Mahesh Krishnamoorthy as Managing Director of the Company; and his adherence to the Code of Conduct, obligations relating to intellectual property, non-competition, non-solicitation, avoidance of conflict of interest with the Company and maintenance of confidentiality, etc. shall continue to be governed by the terms of his original letter of appointment entered into.

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

RESOLVED FURTHER THAT the Board of Directors of the Company or any committee thereto or any person authorised by them be and are hereby severally authorized to take such steps as may be necessary for obtaining necessary approvals, statutory, contractual or otherwise, in relation to the above and to settle all matters / question / doubts / queries / difficulties arising out of and incidental thereto and to sign and execute deeds, applications, documents and writings that may be required, on behalf of the Company and generally to do all such other acts, deeds, matters and things as may be necessary, proper, expedient or incidental for giving effect to this Resolution, at any stage without being required to seek any further consent or approval of the members of the Company.

By Order of the Board,
For Coreintegra Consulting Services Limited

V.V. Kadam.



Vinay Vishnu Kadam
Company Secretary & Compliance Officer
ICSI Membership No.: ACS26093
Email id: vinay.kadam@coreintegra.com
Contact No.: 9773689484

Date: 17/09/2026
Place: Mumbai

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

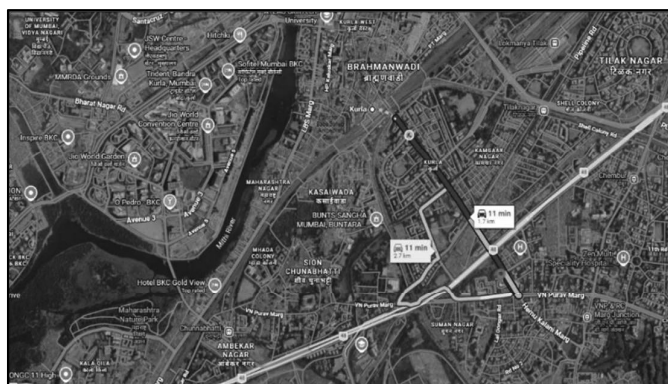
CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

Notes

1. A member entitled to attend and vote at the ensuing General Meeting (the "Meeting") is entitled to appoint a proxy to attend and vote on a poll instead of himself / herself and the proxy need not be a member of the Company. A person can act as proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder. The Instrument appointing the Proxy must be filled, stamped, duly signed and deposited at the Registered Office of the Company not less than 48 Hours before the commencement of the Meeting in attached format.
2. Corporate members intending to send their authorized representative(s) to attend the Meeting are requested to send to the Company a certified true copy of the relevant Board Resolution together with the specimen signature(s) of the representative(s) authorized under the said Board Resolution to attend and vote on their behalf at the Meeting.
3. At the meeting, the Chairman may decide to conduct a vote by Show of hands, unless a demand for poll is made by any member. Poll Paper in Form MGT-12 is attached herewith.
4. Members are requested to quote their Folio Number and contact details such as email address, contact number and complete address in all correspondences with the Company.
5. The Register of Contracts or Arrangement in which directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available for inspection by the members at the ensuing General Meeting.
6. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013 read with Rules issued thereunder, will be available for inspection by the members at the ensuing General Meeting.
7. All documents referred to in accompanying Notice shall be open for inspection at the registered office of the Company on all working days between 10:00 AM to 6:00 PM up to the date of this meeting and at the venue of the meeting for the duration of the meeting.
8. An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 relating to the business to be transacted at the meeting is annexed hereto and forms part of notice.
9. Route map to the venue of the meeting from "Kurla Railway Station" is produced herein below.

ROUTE MAP



Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

**EXPLANATORY STATEMENT
(Pursuant to Section 102(1) of Companies Act, 2013)**

Item no. 3: To consider re-appointment of Mr. Mahesh Krishnamoorthy as the Managing Director of the Company and approval of his remuneration

Mr. Mahesh Krishnamoorthy (DIN: 03425373) was appointed as the Managing Director of the Company for a period of five years with effect from 22nd November, 2021. His present term of office expires on 21st November, 2026.

Mr. Mahesh Krishnamoorthy's visionary guidance has been instrumental in driving company's remarkable growth. Throughout his tenure, including the challenging times presented by the post Covid-19 pandemic, he has exhibited exceptional leadership skills and a steadfast commitment towards Company's progress. Under his astute leadership, the Company has achieved steady growth, marked by consistent expansion, strategic initiatives, and a relentless pursuit of excellence. His ability to navigate through uncertainties and make well-informed decisions has ensured the sustainability of Company's operations. It would be therefore in the interest of the Company to re-appoint Mr. Mahesh Krishnamoorthy as Managing Director of the Company.

In terms of the provisions of the Act, the Articles of Association of the Company and based on the recommendation of the Nomination and Remuneration Committee and considering his leadership, experience, extensive knowledge of the Company's business, significant contribution towards the growth of the Company and overall performance during his tenure, the Board of Directors, at its meeting held on 14th August, 2026 gave its consent; subject to the approval of the Members, for the re-appointment of Mr. Mahesh Krishnamoorthy as the Managing Director of the Company for a further period of five (5) years commencing from 22nd November, 2026, on the terms and conditions, including remuneration, set out in the resolution.

The Board is of the view that Mr. Mahesh Krishnamoorthy possesses the requisite expertise, leadership qualities and managerial capabilities and that his continued association would be beneficial to the Company. Mr. Mahesh Krishnamoorthy satisfies:

- All the conditions specified under Sections 196, 197 and 203 read with Schedule V to the Companies Act, 2013,
- He is not disqualified from being appointed as a director under Section 164 of the Act and is eligible to continue as Managing Director.

In accordance with the provisions of Sections 196, 197, 198, 203 and other applicable provisions of the Companies Act, 2013 read with Schedule V thereto, approval of the Members is sought for his re-appointment and payment of remuneration for the period commencing from 22nd November, 2026. The principal terms of re-appointment and remuneration are set out in the resolution forming part of this Notice.

The revised terms of remuneration are set out in the resolution at Item No. 3 of the Notice and may be treated as an abstract or a written memorandum setting out the terms of remuneration as per the provisions of the Section 190 of the Act. It is further confirmed that the Company

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com



has not committed any default in repayment of dues to any bank, financial institution, or any other secured creditor, and that the Company has not issued any non-convertible debentures.

A statement referred to in Schedule V of the Companies Act, 2013 is stated below:

I. General information:

(1)	Nature of industry	Human Capital Management and Business Support Services
(2)	Date or expected date of commencement of commercial production	Not applicable. The Company is an existing Company.
(3)	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not applicable
(4)	Financial performance based on given indicators	Refer below table
(6)	Foreign investments or collaborations, if any.	Not applicable

(In Rs. lakhs)

Particulars	Standalone			Consolidated		
	FY 2025-26	FY 2024-25	FY 2023-24	FY 2025-26	FY 2024-25	FY 2023-24
Revenue from Operations	51447.79	40220.09	37496.25	51514.78	40260.87	37525.46
Other Income	114.71	181.84	214.68	115.12	178.73	206.28
Total Income	51562.50	40401.94	37710.92	51629.90	40439.60	37731.74
Total Expenses	51169.96	40046.98	37196.68	51104.41	40019.75	37175.03
Exceptional Item - Gratuity provision due to implementation of New Labour Code, 2020	55.77	-	-	55.77	-	-
Prior period item	-	25.25	-	-	25.25	-
Profit before tax	336.77	380.21	514.24	469.72	445.10	556.72
Tax Expenses	-7.37	52.32	111.55	20.42	68.17	111.56
Profit after Tax	344.13	327.89	402.69	449.30	376.93	445.15

II. Information about the appointee:

(1)	Background details	A Chartered Accountant with more than two decades of experience in the Financial Services, HR and KPO/ ITES Industry at leadership roles with functional expertise in Business Development, Advisory, Project Management, Technology, Operations, Risk, Finance and Compliance. Mr. Mahesh Krishnamoorthy is a specialist in setting up and re-engineering business/operating units as a profit centre by designing unique value propositions for Clients using lean processes with low cost-high impact solutions and innovative technology. He has been an active member of the NASSCOM BPM Council in the past and currently engaged in various initiatives of CII. He is also a Guest
-----	--------------------	---

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

		Faculty with prominent Institutions. He is passionate about developing Tier 2/3 locations in India in the space of BPO/KPO/ITES and mentoring Entrepreneurs / Startups in the areas of managing finances and marketing for growth.
(2)	Past remuneration	FY 2025-26 – Rs. 99.64 lakhs FY 2024-25 – Rs. 99.64 lakhs FY 2023-24 – Rs. 94.12 lakhs FY 2022-23 – Rs. 96.37 lakhs
(3)	Recognition or awards	The Company and appointee has received various awards and recognition during his tenure.
(4)	Job profile and his suitability	Mr. Mahesh Krishnamoorthy is the Managing Director of the Company. As a Managing Director, he is responsible for designing the vision of the organization over a larger timeframe and navigating the organization through effective execution strategies in achieving the vision. The responsibilities include reviewing of sales strategies, increasing and sustaining revenue channels, revenue growth, oversight of operations and finance. Technology is a key area where time is invested in brainstorming on innovations aligned to customer needs and operational efficiency. An important part of the role includes branding and marketing strategies to be visible in the dynamic and complex market environment through unique strategies.
(5)	Remuneration proposed	As set out in the resolution for the item no. 3 of the notice
(6)	Comparative remuneration profile with respect to industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin) :	Mr. Mahesh Krishnamoorthy has rich experience of handling various areas of business. He has begun a lot of new initiatives in the Company since he joined as Managing Director. His respective skill sets and experience place him in a correspondingly equal position at major diversified Companies in India. Taking into consideration the qualification, knowledge, experience and the responsibilities shouldered by Managing Director, remuneration paid to him commensurate with remuneration of similar senior levels in similar sized domestic companies.
(7)	Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel or other director, if any.	No pecuniary relationship directly or indirectly with the company or relationship with other director except to the extent of remuneration drawn and shares held.

III. Other information:

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

(1)	Reasons of loss or inadequate profits	There are no losses. The Company has been a consistent performer and has achieved better than anticipated results. However, the profit margins may remain inadequate particularly for the purpose of paying Managerial Remuneration due to challenging business environment, market conditions, low margins, some economic factors which are critical for the business of the Company.
(2)	Steps taken or proposed to be taken for improvement	The Company is working towards improving efficiencies and cost reduction. The Company is fully geared to increase its revenues and to decrease its costs, thereby leading to improved performance in terms of profitability.
(3)	Expected increase in productivity and profits in measurable terms	The Company is very conscious about improvement in productivity and undertakes constant measures to improve it. In view of the steps taken by the Company, the Company believes that there will be significant increase in productivity and profitability in the years to come. The company has already put in place the required roadmap and business model.

The following Parameters have been specified which are to be taken into account by the Shareholders while according their approval which were duly considered by your directors in relation to revision of remuneration of Mr. Mahesh Krishnamoorthy as Managing Director as per provisions of Section 200 of the Act read with Rule 6 of the Companies (Appointment and remuneration of Managerial Personnel) Rules, 2014.:

(1) the Financial and operating performance of the company during the three preceding financial years: Covered above.

(2) the relationship between remuneration and performance: The proposed remuneration as set out in Item no. 3 of the Notice is fully justified. Mr. Mahesh Krishnamoorthy has been associated with the Company since the year 2021 in capacity as Managing Director. He has good leadership skills, tact and has helped in promoting the business of the Company, during his tenure with the Company. Having regard to the qualifications, skill, background, experience and knowledge, the Board is of the view that the revision in remuneration will be beneficial to the functioning and growth of the Company and the remuneration payable to him is commensurate with his abilities and experience. Further, the proposed remuneration has been evaluated by the Board.

(3) the principle of proportionality of remuneration within the company, ideally by a rating methodology which compares the remuneration of directors to that of other directors on the board who receives remuneration and employees or executives of the company: The Principle of proportionality followed in the Company is that Managing Director of the Company are paid monthly remuneration and performance linked incentive as set out in the resolution for the Item no. 3 of the notice. The rationale behind paying the performance linked bonus to Managing Director is that the amount of profit earned by the Company in any financial year is directly linked to his strategy formulation, conduct of business, policy decisions and general management of the affairs of the Company. Further, the employees of the Company are paid remuneration based upon their qualifications, experience, personal traits and their performance in the Company. Some categories of the staff are also paid incentives and variable salary which is based upon their performance. As a lot of subjective criteria is involved in fixation of remuneration, arithmetic principle of proportionality of remuneration within the

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

Company is difficult to be arrived at and for the same reason, any rating methodology is also difficult to be worked out.

(4) whether remuneration policy for directors differs from remuneration policy for other employees and if so, an explanation for the difference: Remuneration payable to the Managing Director is based upon performance and is subject to the provisions of the Companies Act, 2013, rules, schedules made thereunder, remuneration policy and Articles of Association of the Company. The remuneration payable to Employees is based upon their knowledge, qualification, experience, performance and competitive factors. In principle, there is no differentiation as to remuneration policy for directors from remuneration policy for other employees.

(5) the securities held by the director, including options and details of the shares pledged as at the end of the preceding financial year: As on date, Mr. Mahesh Krishnamoorthy holds 3,83,265 Equity Shares (5% of paid up share capital) in the Company. Further he does not hold any Stock Options. Further, he has not pledged any shares as at the end of the preceding financial year.

The relevant documents as referred in this notice are available for inspection during business hours of the Company till the date of the meeting. This statement sets out all the material facts and enables members to understand the meaning, scope and implications of the items of business and to take informed decisions thereon. The Board recommends the resolution set out at Item No. 3 of notice as Special Resolution for approval of the Members.

Mr. Mahesh Krishnamoorthy, Managing Director may be treated as interested in this resolution, to the extent of his remuneration and other benefits arising out of this resolution and his shareholding in the Company. No other Director / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 3 of the Notice.

**By Order of the Board,
For Coreintegra Consulting Services Limited**

V.V. Kadam.



Vinay Vishnu Kadam
Company Secretary & Compliance Officer
ICSI Membership No.: ACS26093
Email id: vinay.kadam@coreintegra.com
Contact No.: 9773689484
Date: 17/09/2026
Place: Mumbai

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com

ANNEXURE A

DETAILS OF DIRECTORS SEEKING RE-APPOINTMENT AT THE FORTHCOMING ANNUAL GENERAL MEETING

Pursuant to Secretarial Standard 2 on General Meeting:

Name of the Director	Mrs. Sangeetha Sriram	Mr. Mahesh Krishnamoorthy
DIN	02103165	03425373
Date of Birth	19/06/1960	21/07/1978
Age	66 years	48
Qualifications	B.Sc. In Botany - Sri Venkateswara University, M.Sc. in Botany - University of Delhi	Chartered Accountant
Expertise in specific functional areas	Molecular Diagnostics, IVD.	Finance
Experience		
Date of first appointment on the Board	2 nd April, 2009	22 nd November, 2021
Terms and Conditions of appointment	Non-Executive Director liable to retire by rotation	Re-appointment as Managing Director (Professional Executive), liable to retire by rotation at remuneration and other terms as mentioned in the resolution and explanatory statement to this notice.
Shareholding in the Company	2,19,939 equity shares	3,83,265 equity share
Remuneration sought to be paid	Nil	As per resolution at item no. 3 of notice read with explanatory statement thereto
Last drawn remuneration, if any.	Nil	FY 2025-26 – Rs. 99.64 lakhs FY 2024-25 – Rs. 99.64 lakhs
Relationship with other Directors/ Managers/ KMP	Spouse of Mr. Sriram Natarajan and Mother in law of Mr. Gaurav Bali	Not applicable
Number of Board Meetings attended during the year	FY 2025-26 - 3 (Three) FY 2026-27 - Nil	FY 2025-26 - 5 (Five) FY 2026-27 - 2 (Two)
Details of directorship in other companies	Enesar Consulting Private Limited Eureka Outsourcing Solutions Private Limited Molbio Diagnostics Limited Bigtec Private Limited Coreintegra Consulting Services Limited Optrascan India Private Limited	Coreintegra Global Services Private Limited Kalpacons Services Private Limited
Details of Membership/ Chairmanship of Committees of other Boards	Member & Chairperson of the CSR Committee in Molbio Diagnostics Limited.	Not Applicable

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com



ANNEXURE B

Form No. MGT-11 Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

Name of the Company	Coreintegra Consulting Services Limited
CIN	U74140MH2009PLC191409
Registered Office	1 st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071, Maharashtra, India
Telephone Number	91-22-69034100
Email	contact@coreintegra.com
Website	www.coreintegra.com

Name of the member (s):
Registered address:
E-mail Id:Folio No/ Client Id:
DP ID:

I/We, being the member (s) of shares of the above named company, hereby appoint

1. Name:
Address:
E-mail Id:.....
Signature:..... or failing him

2. Name:
Address:
E-mail Id:.....
Signature:..... or failing him

3. Name:
Address:
E-mail Id:.....
Signature:.....

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 17th Annual general meeting of the Company, to be held on Tuesday, 22nd September, 2026, at 10.30 a.m. at the Registered Office of the Company at 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071, Maharashtra, India, and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.	Particulars	Type of Resolution	I/We assent to the resolution (For)*	I/We dissent to the resolution (Against)*
1.	To receive, consider and adopt the: a) Audited Standalone Financial Statements of the Company for the Financial Year ended 31 st March 2026 together with the Reports of the Board of Directors and Auditors thereon and b) Audited Consolidated Financial Statements of the Company for the Financial Year ended 31 st March 2026 together with the Reports of the Auditors thereon.	Ordinary		
2.	To appoint a director in place of Mrs. Sangeetha Sriram (DIN: 02103165), who retires by rotation and being eligible, offers herself for re-appointment.	Ordinary		
3.	To consider re-appointment of Mr. Mahesh Krishnamoorthy as the Managing Director of the Company and approval of his remuneration	Special		

*Please put a tick mark (✓) in appropriate column against the resolution(s) indicated above. In case of member/proxy wishes his/her vote to be used differently, he/she should indicate the number of shares under the columns 'For' and/or 'Against'.

Signed this..... day of,

Signature of shareholder

Signature of Proxy holder(s)

Affix
Revenue
Stamp

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 www.coreintegra.com

Tel.: 91 22 6903 4100 Email Id: contact@coreintegra.com



ANNEXURE C

Form No. MGT- 12 Polling Paper

[Pursuant to section 109(5) of the Companies Act, 2013 and rule 21(1) (c) of the Companies (Management and Administration) Rules, 2014]

Name of the Company	Coreintegra Consulting Services Limited
CIN	U74140MH2009PLC191409
Registered Office	1 st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071, Maharashtra, India
Telephone Number	91-22-69034100
Email	contact@coreintegra.com
Website	www.coreintegra.com

BALLOT PAPER

Sr. No.	Particulars	Details		
1.	Name of the first Named Shareholder (IN BLOCK LETTERS)			
2.	Postal address			
3.	Registered Folio No./ *Client Id No. (*Applicable to investors holding shares in dematerialized form)			
4.	Class of Share	Equity Shares		
I/ We hereby exercise my/ our vote in respect of Ordinary / Special Resolutions enumerated below by recording my/ our assent or dissent to the said resolutions in the following manner:				
Sr. No.	Particulars	No. of Shares held by me/ us	I/We assent to the resolution (For)*	I/We dissent to the resolution (Against)*
1.	To receive, consider and adopt the: c) Audited Standalone Financial Statements of the Company for the Financial Year ended 31 st March 2026 together with the Reports of the Board of Directors and Auditors thereon and a) Audited Consolidated Financial Statements of the Company for the Financial Year ended 31 st March 2026 together with the Reports of the Auditors thereon.			
2.	To appoint a director in place of Mrs. Sangeetha Sriram (DIN: 02103165), who retires by rotation and being eligible, offers herself for re-appointment.			
3.	To consider re-appointment of Mr. Mahesh Krishnamoorthy as the Managing Director of the Company and approval of his remuneration			

*Please put a tick mark (✓) in appropriate column against the resolution(s) indicated above. In case of member/proxy wishes his/her vote to be used differently, he/she should indicate the number of shares under the columns 'For' and/or 'Against'.

Place:

(Signature of the shareholder)

Date:

Name:

Coreintegra Consulting Services Limited

(Formerly Known as Coreintegra Consulting Services Private Limited)

Registered Office : 1st Floor, 106, 107, 112, Swastik Chambers, Swastik Park, SG Barve Marg, Chembur, Mumbai - 400071.

CIN : U74140MH2009PLC191409 **www.coreintegra.com**

Tel.: 91 22 6903 4100 **Email Id:** contact@coreintegra.com