Coreintegra Global Services Private Limited

Audited Financial Statements

Year ended

March 31, 2026

SAMPAT & MEHTA LLP
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Members of Coreintegra Global Services Private Limited

Report on the Audit of the Financial Statements

Opinion

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

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

Basis for Opinion

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

Other Information

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

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

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

Responsibility of Management for Financial Statements

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



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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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



Report on Other Legal and Regulatory Requirements

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

Sanjay Rambhia
Partner
Membership No :046265
UDIN: 26046265CPPNLQ2829

Place: Mumbai
Date: Aug 14, 2026

SAMPAT & MEHTA LLP

CHARTERED ACCOUNTANTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

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

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

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

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

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

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

viii. According to information and explanations given to us, there were no transactions identified as surrendered or 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 explanations given to us, the Company is not required to constitute an Audit Committee under Section 177 of the Companies Act, 2013. Accordingly, paragraph 3(xiii) of the Order is not applicable to the Company.

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

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

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

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

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

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

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

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

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

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

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



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 Rambhia
Partner
Membership No.: 046265
UDIN: 26046265CPPNLQ2829

Place: Mumbai
Date: Aug 14, 2026

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

Amount in INR Lakhs

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

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

For Sampat & Mehta LLP
Chartered Accountants

Sanjay Rambhia

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

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

Gaurav Bali
Director
DIN: 05333281

Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

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

Amount in INR Lakhs

	Particulars	Note	Year ended March 31, 2026	Year ended March 31, 2025
I.	Revenue from operations	15	490.20	456.07
II.	Other income	16	1.61	1.36
III.	**Total Income (I + II)**		**491.81**	**457.43**
IV.	**Expenses:**			
	Employee benefits expenses	17	249.95	231.91
	Finance costs	18	1.22	4.52
	Depreciation & Amortisation	19	-	-
	Other expenses	20	128.45	146.86
V.	**Total expenses**		**379.62**	**383.29**
VI.	**Profit/ (Loss) before tax (III - V)**		**112.18**	**74.15**
VII.	**Tax expense:**			
	Current Tax		28.23	15.85
	Deferred tax		-	-
	Short/excess of tax of earlier years		(0.45)	-
			27.78	15.85
VIII	**Profit/ (Loss) after tax (VI - VII)**		**84.40**	**58.30**
	Earnings per equity share:	21		
	Basic and diluted		844.00	582.96
	Significant accounting policies	3		

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

For Sampat & Mehta LLP
Chartered Accountants

Sanjay Rambhia
Partner
Membership No :046265

Place: Mumbai
Date: Aug 14, 2026

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

COREINTEGRA GLOBAL SERVICES PVT. LTD. MUMBAI

Gaurav Bali
Director
DIN: 05323281

Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

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

Amount in INR Lakhs

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

Notes:

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

As per our report of even date

For Sampat & Mehta LLP
Chartered Accountants

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

COREINTEGRA GLOBAL SERVICES PVT. LTD. ★ MUMBAI

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

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

Coreintegra Global Services Private Limited
Notes forming part of Financial Statements

1 **Background**

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

2 **Basis of preparation**

a) **Statement of Compliance**

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

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

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

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

d) **Use of estimates**

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

3 **Significant Accounting Policies**

a) **Property, Plant and Equipments**

i) **Tangible Assets**

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

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

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

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

CHARTRED ACCOUNTANTS SAMPAT & MEHTA LLP MUMBAI

CORE INTEGRA GLOBAL SERVICES PVT. LTD. MUMBAI

The estimated useful lives of assets are as follows:

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

Lease hold improvement are depreciated over its useful life.

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

ii) Intangible Assets

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

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

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

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

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

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

The amortization period and the amortization method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortization period is changed accordingly. If there has been a significant change in the expected pattern of economic benefits from the asset, the amortization method is changed to reflect the changed pattern. Such changes are accounted prospectively in accordance with AS 5 - Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.
Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

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b) Impairment of assets

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

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

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

c) Current and Deferred Tax

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

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

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

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

d) Provisions, contingent liabilities and contingent assets

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

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

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

e) Revenue Recognition

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

Service Income

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

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

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f) Employee Benefit Expenses

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

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

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

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

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

g) Borrowing Cost

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

h) Leases

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

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

i) Cash and Cash Equivalents

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

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j) Earnings per share

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

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Coreintegra Global Services Private Limited
Notes forming part of Financial Statements

Amount in INR Lakhs

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

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

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

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

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

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

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

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

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

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

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

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

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Coreintegra Global Services Private Limited
Notes forming part of Financial Statements

Amount in INR Lakhs

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

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

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

5 Reserves & surplus

Statement of Profit and Loss		
Balance at the beginning of the year	47.06	(11.23)
Profit/Loss for the year	84.40	58.30
	131.46	**47.06**

6 Long-term borrowings

Unsecured		
Loan from holding company [Refer note 6(a)]	-	-
	-	-

7 Trade payables

a)	Total outstanding dues of micro enterprises and small enterprises: [Refer Note 7(a)]	-	-
b)	Others	0.53	1.27
		0.53	**1.27**

Note 7(a)

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

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

Note 7(b): Trade Payables ageing schedule

a) MSME

Less than 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 year	-	-
	-	-

b) Other than MSME

Less than 1 year	0.26	1.27
1-2 years	0.27	-
2-3 years	-	-
More than 3 year	-	-
	0.53	**1.27**

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Coreintegra Global Services Private Limited
Notes forming part of Financial Statements

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

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

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

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Coreintegra Global Services Private Limited
Notes forming part of Financial Statements

		Amount in INR Lakhs
	As at March 31, 2026	As at March 31, 2025
10 Long-term loans and advances		
Income tax (net of provision)	20.28	28.62
	20.28	**28.62**
Note 10(a)		
Provision for tax	28.23	15.85
11 Trade receivables		
Unsecured, considered good		
a. Over 6 months from the date they were due for payment		
-Considered good	117.12	25.56
-Considered doubtful	-	-
Less: Provision for doubtful debts	-	-
b. Others - considered good	-	25.43
	117.12	**50.99**
Unbilled Revenue	6.24	
	123.36	**-**
Trade receivables ageing schedule		
Undisputed - Considered good		
Less than 6 months	61.46	25.43
6-12 months	32.45	20.66
1-2 years	23.21	4.90
2-3 years	-	-
More than 3 years	-	-
	117.12	**50.99**
Note: Dues from the companies under same mangement is disclosed in Related Party Disclosure - Note 20		
12 Cash and cash equivalents		
Cash and bank balances		
Cash on hand	0.00	0.00
Bank balances		
In current accounts	5.77	8.86
	5.77	**8.86**
13 Short-term loans and advances		
Prepaid expenses	5.84	5.04
Miscellaneous advances	0.42	0.05
	6.26	**5.09**
14 Other Current Asset		
Excess Reimbursement paid	0.08	-
	0.08	-

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Coreintegra Global Services Private Limited
Notes forming part of Financial Statements

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

Note 20(a)
Payment to auditor's

Statutory Audit Fees	0.50	0.50
	0.50	**0.50**

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CORE INTEGRA GLOBAL SERVICES PVT. LTD. MUMBAI

Coreintegra Global Services Private Limited
Notes forming part of Financial Statements

Amount in INR Lakhs

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

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COREINTEGRA GLOBAL SERVICES PVT. LTD. ★ MUMBAI

22 Related party disclosure

A) Key Management Personnel

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

Holding Company
Coreintegra Consulting Services Ltd

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

B) Transactions with related parties

Amount in INR Lakhs

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

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Coreintegra Global Services Private Limited
Notes forming part of Financial Statements

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

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

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

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

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

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

29 Other Statutory information

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

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

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

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

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

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

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

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

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

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

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

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

Gaurav Bali
Director
DIN: 05323281

Mahesh Krishnamoorthy
Managing Director
DIN: 03425373

Place: Mumbai
Date: Aug 14, 2026

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BOARD'S REPORT

To,
The Members,
Coreintegra Global Services Private Limited

Your Directors have pleasure in presenting 10th Annual Report on the business and operations of the Company together with the Audited Financial Statements for the financial year ended 31st March, 2026 ("the financial year" or "year") and on the state of affairs of the Company.

1. FINANCIAL PERFORMANCE

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

(Amount in INR Lakhs)

Particulars	Financial Year 2025-26	Financial Year 2024-25
Revenue from Operations	490.20	456.07
Other Income	1.61	1.36
Total Income	491.81	457.43
Less: Expenses	379.62	383.29
Profit/ (Loss) before Tax	112.18	74.15
Tax Expenses:	27.78	15.85
Profit/ (Loss) after Tax	84.40	58.30
Basic & Diluted Earnings Per Share (EPS of FV Rs. 10) [in Rs.]	844.00	582.96

2. STATE OF COMPANY'S AFFAIRS

The operating revenue of the Company for the year under review was INR 490.20 lakhs against INR 456.07 lakhs in the previous year. The net profit after tax for the year under review stood at INR 84.40 lakhs as against net profit after tax of INR 58.30 lakhs in the previous year.

3. DIVIDEND

With a view to conserve resources, your directors have not recommended any dividend for the period ended 31st March, 2026.

4. TRANSFER TO RESERVES

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

5. DEPOSITS

The Company has not accepted or renewed any amount falling within the purview of provisions of Section 73 of the Companies Act 2013 ("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.

6. SHARE CAPITAL

The authorized and paid up share capital of your Company as on 31st March, 2026 is Rs. 1,00,000/- divided into 10,000 equity shares of face value of Rs. 10/- each. The Company has not issued bonus shares, 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.

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.

7. INTERNAL FINANCIAL CONTROLS

Pursuant to Rule 8(5)(viii) of Companies (Accounts) Rules, 2014, the Internal Financial Controls with reference to financial statements as designed and implemented by the Company are adequate. During the year under review, no material or serious observation has been received from the Statutory Auditors of the Company for inefficiency or inadequacy of such controls.

8. BOARD OF DIRECTORS

The Board at present consists of 3 (Three) Directors. The Board of Directors is duly constituted. 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.

Mr. Sriram Natarajan (DIN: 00013843) who was liable to retire by rotation at the 9th Annual General Meeting was re-appointed by the Members.

In accordance with the provisions of Section 152(6) of the Companies Act, 2013 and the Articles of Association of the Company, Mr. Gaurav Bali (DIN: 05323281), director of the

Company, is liable to retire by rotation at the ensuing Annual General Meeting of the Company and, being eligible, has offered himself for re-appointment. The Board recommends his re-appointment for consideration of the Members.

There has been no change in the constitution of Board during the year under review i.e. the structure of the Board remains the same.

9. BOARD MEETINGS

The Board met 4 (four) times during the year under review. The necessary quorum was present for all the meetings. The gap between two meetings did not exceed 120 (one hundred and twenty days) as mentioned under Section 173 of the Companies Act, 2013. Details of Board meetings and attendance details of Directors are mentioned below:

Sr. No.	Date of Board Meeting	Name of Director and Attendance details		
		Mr. Sriram Natarajan	Mr. Gaurav Bali	Mr. Mahesh Krishnamoorthy
1	13/05/2025	Present	Present	Present
2	28/07/2025	Absent	Present	Present
3	11/11/2025	Present	Present	Present
4	07/03/2026	Present	Present	Present

10. COMPLIANCE OF SECRETARIAL STANDARDS

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.

11. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(3)(c) read with Section 134(5) of the Companies Act, 2013, your Directors state that:

a. In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;

b. 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;

c. 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.

d. The directors had prepared the annual accounts on a 'going concern' basis;

e. The directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and

f. 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.

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

During the year under review, the Company has complied with provisions relating to the constitution of Internal Complaints Committee under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The following is a summary of sexual harassment complaints received and disposed of during the year under review:

a. Complaints received: Nil

b. Complaints disposed of: Nil

c. Complaints pending disposal: Not applicable

13. 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.

14. STATUTORY AUDITORS

In terms of provisions of Section 139(1) of the Companies Act, 2013, M/s. Sampat & Mehta, Chartered Accountants, Mumbai (Firm Registration No. 109031W) have been appointed as the Statutory Auditors of the Company at the Annual General Meeting of the members of the Company held on 29th September, 2022 for a period of Five (5) 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 11th Annual General Meeting of the Company to be held in the year 2027.

15. AUDITORS QUAIFICATION, 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.

16. 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.

17. SECRETARIAL AUDITOR

The provisions relating to the appointment of Secretarial Auditor and submission of the Secretarial Audit Report under Section 204 of the Companies Act, 2013, read with the applicable rules made thereunder, are not applicable to the Company.

18. DETAILS OF LOANS AVAILED FROM DIRECTORS OR THEIR RELATIVES

There were no loans availed by the Company from its directors or their relatives during the year under review. Hence, no details are provided as required under Rule 2(1)(c)(viii) of the Companies (Acceptance of Deposits) Rules, 2014.

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

There was no loan given or guarantee given or investment made or security provided pursuant to Section 186 of the Companies Act, 2013, during the year under review and hence, the said provisions are not applicable.

20. RISK MANAGEMENT POLICY

A detailed exercise is regularly carried out to identify, evaluate, manage and monitor both business and non-business risk. The Board periodically reviews the risks and suggests steps to be taken to control and mitigate the same through a properly defined framework.

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

Since the Company has neither accepted deposits from public nor borrowed money from banks and public financial institutions in excess of fifty crore rupees; the provisions relating to establishment of Vigil Mechanism are not applicable during the year.

22. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any associate, or subsidiary company within the meaning of Section 2(6) and Section 2(87) of the Companies Act, 2013, respectively. The Company has a holding company under the purview of Section 2(46) of the Companies Act, 2013 as mentioned below:

Nature of relationship	Name of Entity
Holding Company	Coreintegra Consulting Services Limited

The Board has nothing to Report under Rule 8(5) Clause (iv) of Companies (Accounts) Rules, 2015.

23. 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.

24. CORPORATE SOCIAL RESPONSIBILITY

For the financial year 2025-26, the provisions relating to Corporate Social Responsibility under Section 135 of the Companies Act, 2013, read with the rules made thereunder, were not applicable to the Company.

25. 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. Details of each of the related party transactions are stated under Note No. 22 of the Financial Statements, and further outlined in Form 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 A**".

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

[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 incurred on Research and Development.

(C) Foreign exchange earnings and outgo:

The Company has neither imported nor exported any services during the financial year.

27. ANNUAL RETURN

Pursuant to Section 92(3) by the Companies Amendment Act, 2017; all the Companies having a website shall place a copy of the Annual Return in Form MGT-7 on its website and also give a web link of the Annual Return in the Board's Report. Since the Company does not have its own website, the necessary link of Annual Return has not been given.

28. 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.

29. 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 a Designated person and the same has been reported in Annual Return of the Company.

30. 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)". The Company has obtained an International Securities Identification Number ("ISIN") for its securities to facilitate their holding and transfer in dematerialised form. The Company has appointed Purva Sharegistry (India) Private Limited as its Registrar and Transfer Agent ("RTA") and the ISIN allotted to the securities of the Company is active.

31. 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.

32. 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.

b) There was no change in the nature of business during the year under review.

c) 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.

d) The provisions pertaining to the appointment of Independent Directors do not apply to the Company.

e) The provisions relating to constitution of Audit Committee and Nomination and Remuneration Committee and formulation of Nomination and Remuneration Policy are not applicable to the Company.

f) 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.

g) 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.

h) There is no proceeding pending under the Insolvency and Bankruptcy Code, 2016.

i) There was no instance of one-time settlement with any bank or Financial Institutions.

CORE INTEGRA

ACKNOWLEDGEMENTS

The Directors wish to place on record their appreciation to the wholehearted help and co-operation the Company has received from the business associates, partners, vendors, clients, government authorities, and bankers of the Company. The relations between the management and the staff were cordial during the year under review. The Company also wishes to put on record the appreciation of the work done by the staff. Your Directors appreciate and value the trust imposed upon them by the members of the Company.

For Coreintegra Global Services Private 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

CORE INTEGRA

Annexure "A"

Form No. 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:

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:	Justification for entering into such contracts or arrangements or transactions	Date of approval by the Board, if any:	Amount paid as advances, if any:	Date on which the special resolution was passed in general meeting as required under first proviso to section 188
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:
Coreintegra Consulting Services Limited - Holding Company / A Company in which director of the Company is a director / member	Rendering of services	Ongoing during the Financial year 2025-26.	Standard business terms. Rs. 416.27 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.	-
Eureka Outsourcing Solutions Private Limited - 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. Rs. 55.64 lakhs		-
Molbio Diagnostic Limited - Enterprise under significant influence / control of directors / A Company in which director or his relative(s) is or director	Rendering of services	Ongoing during the Financial year 2025-26.	Standard business terms. Rs. 10.44 lakhs		-
AmyGB.ai Private Limited - 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. Rs. 0.91 lakhs		-

CORE INTEGRA

For Coreintegra Global Services Private 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