R.H.Nisar & Co.

Chartered Accountant

A/501, Krushal Tower, M G Road, Near West Side, Chembur, Mumbai -400089
Contact No: 9867351724

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Complete Sports and Management India Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of Complete sports and Management India Limited ('the Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30th September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. The Statement, which is the responsibility of the Company's management and approved by the Parent's Board of Directors on 12th November, 2026 has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.



R.H.Nisar & Co.

Chartered Accountant

A/501, Krushal Tower, M G Road, Near West Side, Chembur, Mumbai -400089
Contact No: 9867351724

4. The statement includes the results of the following entities:

   Incorporated in India

   a. Synccit Solutions Private Limited (Associate Company)
   b. Ignite Services Private Limited (Subsidiary)

   Incorporated outside India

   a. CSML Group PTE Ltd (Subsidiary)

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in AS 25, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

   Our conclusion on the statement is not modified in respect of the above matter.

FOR R H NISAR & CO.
CHARTERED ACCOUNTANTS
FIRM'S REGISTRATION NUMBER: 120895W



RAKESH NISAR
PROPRIETOR
MEMBERSHIP NO. 103659
UDIN: 26103659JLGVXZ4724

PLACE: MUMBAI
DATE: 12th November, 2026



COMPLETE SPORTS AND MANAGEMENT INDIA LIMITED

(Formerly Known As Complete Sports And Management India Private Limited)

CIN : U92410MH2002PLC138419

223-226 , B Wing , Chintamani Plaza , A. K Road , Chakala , Andheri East , Mumbai - 400099 , India .

Consolidated Assets & Liabilities as at 30th September 2026

(Rs. in Lakhs) Unless otherwise specified

	As at 30th September, 2026 (Unaudited)	As at 30th September, 2025 (Unaudited)	As at 31st March, 2026 (Audited)
Equity and Liabilities			
Shareholders' funds			
Share Capital	2,081.00	1.00	1,501.00
Reserves & Surplus	9,789.65	3,310.53	2,771.10
Non-current liabilities	-	-	-
Long-term borrowings	166.53	9.57	110.03
Long Term Provisions	37.97	-	37.97
Other Non - Current Liabilities	83.85	-	83.85
Current Liabilities	-	-	-
Trade payables	525.58	266.95	586.70
Short term borrowings	3.65	126.77	788.56
Short-term provisions	1,011.16	453.51	686.59
Other Current Liablities	3,118.03	1,662.92	1,795.64
	16,817.43	**5,831.25**	**8,361.45**
Assets			
Non-current assets			
Property, Plant and Equipment			
(a)Tangible Assets	480.42	253.78	302.51
(b) Capital Work in Progress	-	-	56.80
Deferred tax assets (Net)	30.34	6.44	16.95
Non Current Investment	235.11	-	249.78
Loans and advances (long-term)	591.34	428.92	585.48
Other Non Current Assets	398.04	-	362.95
Current assets	-	-	-
Inventories	1,571.14	2,208.77	1,005.08
Trade receivables	5,362.89	1,138.01	4,769.68
Cash and cash equivalents	5,313.48	508.82	98.27
Short term Loans & advances	2,486.52	591.80	843.02
Other Current Assets	348.17	694.71	70.92
	16,817.43	**5,831.25**	**8,361.45**

COMPLETE SPORTS AND MANAGEMENT INDIA LIMITED

(Formerly Known As Complete Sports And Management India Private Limited)

ROHIT RAJESH MATHUR

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Date: 2026.11.13 00:16:17 +05'30'

Date : 12th November, 2026
Place : Mumbai

Mr. Rohit Mathur
Managing Director
Din: 00584111

COMPLETE SPORTS AND MANAGEMENT INDIA LIMITED

(Formerly Known As Complete Sports And Management India Private Limited)

CIN : U92410MH2002PLC138419

223-226 , B Wing , Chintamani Plaza , A. K Road , Chakala , Andheri East , Mumbai - 400099, India.

Consolidated Statement of Profit and Loss for the period ended 30th September, 2026

		Consolidated		
		Half Year Ended		Year Ended
		Unaudited		Audited
	PARTICULARS	30.09.2026	30.09.2025	31.03.2026
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs
1	**Income from Operations**			
	Net Sales /IncomeFrom Operation (Net of GST)	6328.26	4160.55	11709.34
2	Other Operating Income	17.38	390.93	166.67
3	Total income from operatoins (net)	**6345.64**	**4551.48**	**11876.01**
4	**Expenses**			
	a) Cost of Material Consumed	3754.78	2493.56	5471.05
	b) Changes in inventories of finished goods, work-in-progress and stock in trade	(566.06)	201.64	1405.09
	c) Direct Expenses	472.61	125.97	798.95
	d) Finance Costs	60.32	27.28	62.58
	e) Employess benefits expenses	557.85	342.92	775.23
	f) Depreciation and amortisation expenses	99.25	6.21	25.26
	g) Other Expenses	660.34	565.69	880.22
	Total expenses	**5039.10**	**3763.29**	**9418.38**
5	Profit/(Loss) from ordinary activities before exceptional items & tax (3-4)	**1306.54**	**788.20**	**2457.62**
6	Exceptional items / Prior Period Item	0.00	0.00	0.00
7	Profit/(Loss) from ordinary activities before tax (5-6)	**1306.54**	**788.20**	**2457.62**
8	Tax Expenses	315.47	3.13	639.28
9	Profit/(Loss) from continuing operations	**991.07**	**785.07**	**1818.34**
10	Profit from Associate Company	**6.82**	**0.00**	**0.00**
11	Profit/(Loss) from discontinued operations	0.00	0.00	0.00
12	Tax Expense of discontinued operations	0.00	0.00	0.00
13	Profit/(Loss) from discontinued operations after tax	0.00	0.00	0.00
14	Profit/ (Loss) for the period	**997.89**	**785.07**	**1818.34**
15	Other comprehensive Income	0.00	0.00	0.00
	A (i) Items that will not be re-classified to profit/ loss	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be re-classified to profit/ loss	0.00	0.00	0.00
	B (i) Re measurement of post - employment benefit obligations	0.00	0.00	0.00
	C (i) Items that will be re-classified to profit / loss	0.00	0.00	0.00
	(ii) Income tax relating to items that will be re-classified to profit/ loss	0.00	0.00	0.00
	Total Comprehensive Income for the year	**997.89**	**785.07**	**1818.34**

	PARTICULARS	Half Year Ended		Year Ended
		Unaudited		Audited
		30.09.2026	30.09.2025	31.03.2026
		Rs. In Lakhs	Rs. In Lakhs	Rs. In Lakhs
16	Paid up Equity Share Capital (Face Value of Rs-10/- each)	2,056.00	1501.00	1501.00
17	Reserves excluding Revaluation Reserves			
18				
	Earning per Share (EPS) (before & after extra ordinary items)			
	- Basic/ Diluted Earning Per Share (Rs.)	4.85	5.23	12.11
	- Diluted Earning Per Share (Rs.)			
A	1) Public Shareholding			
	Number of shares	60,30,320.00	-	4,80,320.00
	Percentage of shareholding	29.33%	-	3.20%
	2) Promoters and promotor group shareholding			
	a) Pledged/Encumbured			
	- Number of shares			
	- Percentage of shares (as a % of total shareholding of Promoters and Prompter Group)			
	- Percentage of shares (as a % of total share capital of the Company)			
	b) Non-encumbered			
	- Number of shares	1,45,29,680.00	1,50,10,000.00	1,45,29,680.00
	- Percentage of shares (as a % of total shareholding of Promoters and Prompter Group)	70.67%	100.00%	96.80%
	- Percentage of shares (as a % of total share capital of the Company)	**100.00%**	**100.00%**	**100.00%**

NOTES:-

1 The above unaudited Consolidated financial results which are published in accordance with Regulation 33 of the SEBI {Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 12, 2026. These unaudited Standalone financial results have been prepared in accordance with recognition and measurement principles of Indian Accounting Standards {"Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

2 The above unaudited Consolidated Financial results for the quarter ended September 30, 2026 are prepared in compliance with the AS which have been subjected to a limited review by the statutory auditors of the Company. The statutory auditors, R H Nisar & Co have issued limited review reports with unmodified conclusion on the standalone and consolidated unaudited financial results.

3 As the Company's business activity falls within a single operating segment viz "Gaming & Asset Leasing", no segment information is disclosed.

4 The figures for the quarter ended Sept 30, 2026 are the balancing figures between audited figures in respect of the full financial year and the published year to date unaudited figures upto the third quarter of the previous financial year.

5 The figures for the earlier periods have been regrouped/ reclassified wherever necessary to make them comparable with those of the current period.

6 The above results were reviewed and recommended by the Audit Committee, for approval by the Board, at its meeting held on November 12, 2026 and were approved and taken on record at the meeting of the Board of Directors of the company held on that date

COMPLETE SPORTS AND MANAGEMENT INDIA LIMITED

(Formerly Known As Complete Sports And Management India Private Limited)

ROHIT RAJESH MATHUR

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Date: 2026.11.13 00:16:39 +05'30'

PLACE: MUMBAI

DATE : 12th November, 2026

Mr. Rohit Mathur

Managing Director

Din: 00584111

COMPLETE SPORTS AND MANAGEMENT INDIA LIMITED
CIN : U92410MH2002PLC138419
Consolidated Cash Flow Statement For The Period 30th September 2026

	As at 30th September 2026 (In Rs.)		As at 31st March 2026 (In Rs.)	
A) Cash Flow From Operating Activities:				
Net Profit / Loss Before Taxation		13,13,36,477		24,57,63,817
Adjustments For :				
Depreciation	99,25,433		25,25,737.00	
Effect of Exchange Rate Change	1,28,466		1,55,440.61	
Bad debt, provision for doudtfull debts	-			
Non Cash Expenses (Income)	-		(47,39,717.65)	
Rent Received (Investment Income)	(8,83,516)		(7,81,200.00)	
Gain on Gratuity	-		-	
Interest Paid	60,32,333.94		1,12,05,473.55	
Interest Received	(3,18,050.19)	1,48,84,666	(13,91,096.00)	69,74,638
		14,62,21,144		25,27,38,455
Adjustment To Operating Profit				
Income Tax Paid				(2,65,85,315)
Operating Profit Before Working Capital Changes		**14,62,21,144**		**22,61,53,140**
Effects Of Changes In Working Capital Items				
Increase/Decrease In :-				
Inventory	(5,66,05,778)		14,05,08,911	
Trade Receivables	(5,93,20,258)		(35,39,35,026)	
Other Current Assets	(3,39,50,543)		(23,75,888)	
Loans and Advances	(17,67,91,210)		12,35,60,134	
Current Liabilities & Provisions				
Trade Payables	(61,12,568)		2,15,01,352	
Short term Borrowing	(8,48,82,997)		-	
Other Current Liability	11,98,07,073		(17,11,81,185)	
Other Provisions	3,72,88,194	(26,05,68,087)	21,83,476	(23,97,38,227)
Net Cash Flow From Operating Activities		**(11,43,46,943)**		**(1,35,85,086)**
B) Cash Flow From Investing Activities				
Purchase Of Fixed Assets	(2,59,72,976)		(3,17,59,603)	
Investment in Term Deposit			2,56,18,164	
Capital Advances			(12,51,908)	
Rent Received	8,83,516		7,81,200	
Capital Work in Progress			(56,80,244)	
Sale Of Assets			-	
Non Current Investment	14,67,376		-	
Profit On Sale Of Assets		(2,36,22,084)	-	(1,22,92,391)
		(13,79,69,027)		**(2,58,77,477)**
C) Cash Flow From Financing Activities				
Share capital incl. non-controlling interest	5,80,00,000			
Securities premium	60,56,47,745			
Changes in reserves	-		-	
(Increase)/Decrease in Other Non current Assets	(35,08,576)		(2,28,93,389)	
Increase / Decrease In Long Term Borrowings	56,50,063		1,08,23,312	
Increase /Decarese in Provisions			-	
Increase / Decrease In Short Term Borrowings			5,71,13,615	
Foreign Currency Translation Reserve			2,08,079	
Increase / Decrease In Other long term liabilities			-	
Increase / Decrease In Loans Given	(5,85,346)		(97,89,779)	
Interest Received	3,18,050.19		13,91,096	
Interest Paid	(60,32,334)	65,94,89,601	(1,12,05,474)	2,56,47,460
Net Increase / Decrease In Cash		**52,15,20,574**		**(2,30,017)**
Opening Cash & Bank Balance		98,27,310		1,00,57,327
Closing Cash & Bank Balance		**53,13,47,884**		**98,27,310**

COMPLETE SPORTS AND MANAGEMENT INDIA LIMITED
CIN : U92410MH2002PLC138419

Notes to Cash Flow Statement

1 The above Cash Flow Statement is prepared under the Indirect method set out in Accounting Standard - 3 on "Cash Flow Statement".

2 Cash & cash equivalents consist of cash, cheques and stamps on hand and with collecting agents and balances with scheduled and other banks on current and deposit accounts.

3 Direct taxes paid are treated as arising from operating activities and are not bifurcated between investing and financing activities.

4 Figures in Negative sign indicate cash outflow.

5 Previous year figures have been regrouped & recast, wherever necessary, to conform to the current year's classification.

6 The notes referred to in the Balance Sheet and Profit & Loss A/c. form an integral part of the Cash Flow Statement.

ROHIT RAJESH MATHUR

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