R.H.Nisar & Co.

Chartered Accountant

A/501, Krushal Tower, M G Road, Near West Side, Chembur, Mumbai -400089
Contact No: 9867351724, Email – rakesh.nisar1@gmail.com

Independent Auditor's Review Report on Standalone 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 standalone unaudited financial results ('the Statement') of Complete Sports and Management India Limited ('the Company') 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 Company's Board of Directors on 12th November, 2026, has been prepared in accordance with the recognition and measurement principles laid down 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.



R.H.Nisar & Co.

Chartered Accountant

A/501, Krushal Tower, M G Road, Near West Side, Chembur, Mumbai -400089
Contact No: 9867351724, Email – rakesh.nisar1@gmail.com

4. 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: 26103659KMHBET8285

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.

Standalone 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	2,056.00	1.00	1,501.00
Reserves & Surplus	9,804.87	3,270.93	2,746.00
Non-current liabilities	-	-	-
Long-term borrowings	124.86	9.57	110.03
Long Term Provisions	37.97	-	37.97
Other Non - Current Liabilities	83.85	-	83.85
Current Liabilities	-	-	-
Trade payables	521.38	265.99	576.50
Short term borrowings	3.65	126.77	788.56
Short-term provisions	1,008.95	430.63	677.78
Other Current Liablities	3,126.58	1,647.53	1,816.47
	16,768.11	**5,752.42**	**8,338.15**
Assets			
Non-current assets			
Property, Plant and Equipment			
(a)Tangible Assets	479.85	253.78	302.51
(b) Capital Work in Progress	-	-	56.80
Deferred tax assets (Net)	30.32	6.44	16.95
Non Current Investment	228.36	-	249.85
Loans and advances (long-term)	591.34	428.92	585.48
Other Non Current Assets	391.94	-	362.95
Current assets	-	-	-
Inventories	1,571.04	2,199.26	1,005.08
Trade receivables	5,351.82	1,185.65	4,794.10
Cash and cash equivalents	5,300.92	392.70	55.94
Short term Loans & advances	2,480.41	591.80	837.57
Other Current Assets	342.12	693.88	70.92
	16,768.11	**5,752.42**	**8,338.15**

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 00:14:12 +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 .

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

		Standalone		
		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)	6273.73	3937.08	11356.02
2	Other Operating Income	15.87	388.46	164.14
3	Total income from operatoins (net)	**6289.60**	**4325.53**	**11520.16**
4	**Expenses**			
	a) Cost of Material Consumed	3761.91	2372.51	5281.73
	b) Changes in inventories of finished goods, work-in-progress and stock in trade	(565.96)	210.91	1405.09
	c) Direct Expenses	468.69	118.24	782.21
	d) Finance Costs	59.61	26.94	61.98
	e) Employess benefits expenses	505.72	297.67	682.08
	f) Depreciation and amortisation expenses	99.17	6.21	25.26
	g) Other Expenses	638.76	550.16	849.07
	Total expenses	**4967.89**	**3582.65**	**9087.42**
5	Profit/(Loss) from ordinary activities before exceptional items & tax (3-4)	**1321.71**	**742.89**	**2432.74**
6	Exceptional items / Prior Period Item	0.00	0.00	0.00
7	Profit/(Loss) from ordinary activities before tax (5-6)	**1321.71**	**742.89**	**2432.74**
8	Tax Expenses	319.31	**0.00**	637.42
9	Profit/(Loss) from continuing operations	**1002.40**	**742.89**	**1795.32**
10	Profit/(Loss) from discontinued operations	0.00	0.00	0.00
11	Tax Expense of discontinued operations	0.00	0.00	0.00
12	Profit/(Loss) from discontinued operations after tax	0.00	0.00	0.00
13	Profit/ (Loss) for the period	**1002.40**	**742.89**	**1795.32**
14	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	**1002.40**	**742.89**	**1795.32**

	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
15	Paid up Equity Share Capital (Face Value of Rs-10/- each)	2,056.00	1501.00	1501.00
16	Reserves excluding Revaluation Reserves			
17	Earning per Share (EPS) (before & after extra ordinary items)			
	- Basic/ Diluted Earning Per Share (Rs.)	4.88	4.95	11.96
	- 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 Standalone 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 Standalone 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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PLACE: MUMBAI

Mr. Rohit Mathur

Managing Director

DATE : 12th November, 2026

Din: 00584111

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

	As at Sep 30,2026 (Rs in Lakhs)		As at March 31 ,2026 (Rs in Lakhs)	
A) Cash Flow From Operating Activities:				
Net Profit Before Taxation		1,321.71		2,432.74
Adjustments For :				
Depreciation	99.17		25.26	
Effect of Exchange Rate Change	-		0.02	
Bad debt, provision for doudtfull debts	-		-	
Non Cash Expenses/ (Income)	43.79		(47.40)	
Rent Received (Investment Income)	(8.84)		(7.81)	
Interest Paid	59.61		111.46	
Interest Received	(15.87)	177.87	(13.91)	67.61
		1,499.58		**2,500.35**
Adjustment To Operating Profit				
Income Tax Paid				(265.96)
Operating Profit Before Working Capital Changes		**1,499.58**		**2,234.39**
Effects Of Changes In Working Capital Items				
Increase/Decrease In :-				
Inventory	(565.96)		1,405.09	
Trade Receivables	(557.72)		(3,563.79)	
Short term Loans & Advances	(1,754.99)		-	
Other Current Assets	(288.37)		(23.76)	
Loans and Advances	-		1,230.32	
Current Liabilities & Provisions	-		-	
Trade Payables	(37.95)		206.36	
Short term Borrowing	(897.05)		571.14	
Other Current Liability	1,310.11		(1,656.76)	
Other Provisions	331.17	(2,460.77)	15.00	(1,816.41)
Net Cash Flow From Operating Activities		**(961.19)**		**417.98**
B) Cash Flow From Investing Activities				
Purchase Of Fixed Assets	(259.73)		(317.60)	
Capital Work in Progress	-		(56.80)	
Sale Of Assets	-		-	
(Purchase)/Sale of Equity Instruments	-		-	
Other Long term loans and advances	(5.85)		(97.90)	
Rent Received	8.84		7.81	
Capital Advances	-		(12.52)	
Investment in Term Deposit	-		256.18	
Investment in Non current Investment	21.49	(235.26)	-	(220.82)
		(1,196.45)		**197.16**
C) Cash Flow From Financing Activities				
Proceeds from issue of share capital	555.00		-	
Proceeds from securities premium	6,056.48		-	
(Increase)/Decrease in Other Non current Assets	(141.13)		(228.93)	
Increase / Decrease In Borrowings	14.82		108.24	
Increase / Decrease In Provisions	-		-	
Increase / Decrease In Other long term liabilities	-		-	
Increase / Decrease In Loans Given	-		-	
Interest Received	15.87		13.91	
Interest Paid	(59.61)	6,441.43	(111.46)	(218.24)
Net Increase / Decrease In Cash		**5,244.97**		**(21.08)**
Opening Cash & Bank Balance		55.94		77.02
Closing Cash & Bank Balance		**5,300.92**		**55.94**

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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