Caspian
Finance Reimagined

Date: 06th November, 2026

The Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400001, Maharashtra.

SUB: OUTCOME OF BOARD MEEETING HELD ON FRIDAY, 06TH NOVEMBER, 2026.

REF: CASPIAN CORPORATE SERVICES LIMITED (BSE SCRIP CODE - 534732)

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 read with Part A of Schedule III of the Securities and Exchange Board of India (Listing and Obligations and Disclosures Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company at its meeting held today, Friday, November 06th, 2026, inter-alia, has considered and approved the following agenda and key decisions:

1. the standalone and consolidated Unaudited Financial Results for the Quarter and half year ended 30th September, 2026 along with the Limited Review Report on Un-Audited Financial Results of the Company. We are enclosing herewith the following;

- Un-audited Standalone and Consolidated Financial Results of the company for the quarter ended 30th September, 2026.

- Limited Review Reports in respect of Un-audited (Standalone & Consolidated) Financial Results of the company for the quarter and half year ended 30th September, 2026.

2. Re-constitution of committees of the Company with effect from 06th November, 2026 as detailed below:

A. AUDIT COMMITTEE

Pursuant to Section 177 of the Companies Act, 2013 read with Regulation 18 of the Listing Regulations, the Board of Directors have re-constituted the Audit Committee of the Company as under:

Sr. No.	Name of Member	Designation	DIN
1	MUKESH TRIVEDI	Chairman	11154252
2	JANKI VAIBHAVKUMAR SHAH	Member	11063094
3	SUKUMAR REDDY GARLAPATI	Member	00966068

B. NOMINATION AND REMUNERATION COMMITTEE

Pursuant to Section 178 of the Companies Act, 2013 read with Regulation 19 of Listing Regulations, the Board of Directors have reconstituted the Nomination and Remuneration Committee of the Company as under:

Sr. No.	Name of Member	Designation	DIN
1	VIMAL LALJIBHAI KALARIA	Chairman	00029395
2	MUKESH TRIVEDI	Member	11154252
3	JANKI VAIBHAVKUMAR SHAH	Member	11063094

Caspian Corporate Services Ltd.
(Formerly Known as Intellivate Capital Advisors Limited)
F-Block, 105, First Floor, Surya Towers, Sardar Patel Road
Secunderabad-500003. Telangana, India. Tel.+91 40 23410031
E-mail: info@caspianservices.in - www.caspianservices.in
CIN NO. : L74110TG2011PLC162524

C. STAKEHOLDER RELATIONSHIP COMMITTEE

Pursuant to Section 178 of the Companies Act, 2013 read with Regulation 20 of Listing Regulations, the Board of Directors have reconstituted the Stakeholder's Relationship Committee of the Company as under:

Sr. No.	Name of Member	Designation	DIN
1	VIMAL LALJIBHAI KALARIA	Chairman	00029395
2	MUKESH TRIVEDI	Member	11154252
3	JANKI VAIBHAVKUMAR SHAH	Member	11063094

The meeting of the Board of Directors commenced at 04:00 PM and concluded at 04:30 PM.

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully,

FOR, CASPIAN CORPORATE SERVICES LIMITED

S T MULLA

Digitally signed by S T MULLA
Date: 2026.11.06 18:34:31 +05'30'

SARFRAZ TAHERBHAI MULLA
COMPANY SECRETARY & COMPLIANCE OFFICER

CASPIAN CORPORATE SERVICES LIMITED
CIN: L74110TG2011PLC162524
Regd. Office : F - BLOCK, 105,FIRST FLOOR, SURYA TOWERS,SARDAR PATEL ROAD,SECUNDERABAD,HYDERABAD, TELEGANA- 500003
Tel No:040-27847979 Email: cs@caspianservices.in, Website:www.caspianservices.in

Statement of Standalone Unaudited Financial Results For the Quarter and half year ended September 30, 2026

Published pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015

Rs. In Lakhs (Except EPS)

Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Income from Operations**						
	Gross Value of Sales & Services (Revenue)	621.08	474.33	100.65	1,095.40	179.86	712.82
	(a) Net Sales/ Income from Operations	621.08	474.33	100.65	1,095.40	179.86	712.82
	(b) Other Income	0.09	26.98	3.29	27.07	6.57	7.41
	Total Income from Operations (a+b)	621.17	501.31	103.94	1,122.47	186.43	720.23
2	**Expenses**						
	(a) Employee Benefit Expenses	549.34	483.68	93.68	1,033.02	167.13	664.85
	(b) Finance Cost	1.92	1.07	-	3.00	-	-
	(c) Depreciation & Amortisation Expenses	0.07	0.01	(0.00)	0.08	0.01	0.02
	(d) Other Expenses	16.60	15.33	7.10	31.93	15.80	43.39
	Total Expenses	567.93	500.10	100.77	1,068.03	182.93	708.26
3	**Profit / (Loss) before Exceptional and Extra ordinary items and Tax (1-2)**	53.24	1.22	3.17	54.44	3.50	11.99
4	Exceptional Items	-	-	-			-
5	**Profit / (Loss) before Extra ordinary items and Tax (3-4)**	53.24	1.22	3.17	54.44	3.50	11.99
6	Extra ordinary items	-	-	-	-	-	-
7	**Net Profit / (Loss) from Ordinary Activities before Tax(5-6)**	53.24	1.22	3.17	54.44	3.50	11.99
8	Tax Expenses				-		
	I. Current Tax	13.65	-	0.00	13.65	0.08	0.08
	II. Adjustment of tax relating to earlier periods	-	-	-	-		10.90
	III. Deferred Tax	0.01	-	-	0.01		-
9	**Net Profit / (Loss) for the Period (7-8)**	39.58	1.22	3.16	40.77	3.41	1.00
10	Other Comprehensive Income				-		
	Remeasurement of defined benefit plans	-	-	-	-		-
	Prior Period Adjustments	-	-	-	-		-
11	**Total Comprehensive Income for the period** (9+10)	39.58	1.22	3.16	40.77	3.41	1.00
12	**Paid up Equity Share Capital** (F. V. of Rs. 10/- Each)	1,266.00	1,266.00	1,266.00	1,266.00	1,266.00	1,266.00
13	Other Equity excluding Revaluation Reserve	-	-	-	-	-	627.63
14	Earnings per Share (of Rs. 10/- each) :						
	(a) Basic-Rs.	0.3126	0.0096	0.0250	0.3221	0.0269	0.0079
	(b) Diluted-Rs.	0.3126	0.0096	0.0250	0.3221	0.0269	0.0079

Notes :

1 The Financial Results have been reviewed and recommended by Audit Committee and thereafter approved by the Board of Directors in its meeting held on November 06, 2026.

2 The Financial Statements are prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("Act") read with Companies (Indian Accounting Standards) Rules, 2015 as amended and in the format as prescribed under Regulation 33 of the SEBI (LODR) Regulations, 2015. The financial information presented above is extracted from and is harmonized to conform with the Financial Statements.

3 The Financial Results of the Company are available on Company's website and also on the website of BSE Limited, i.e. www.bseindia.com, where the Shares of the Company are listed.

4 During the quarter ended 30th September 2026, 0 complaints were received and 0 complaint for last quarter unsolved at the end of Quarter.

5 Figures for the Previous period /quarter have been rearranged/re-grouped wherever necessary, to confirm with the figures for the current year/quarter.

6 The entire operation of the Company relate to only one segment viz. Business of Manpower Supply Services. Hence, Ind AS - 108 is not applicable.

7 The figures for the quarters ended September 30, 2026 and September 30, 2025 represent the balancing figures between the unaudited figures for the respective six-month periods ended September 30, 2026 and September 30, 2025, and the unaudited published figures for the respective quarters ended June 30, 2026 and June 30, 2025, which were subjected to limited review.

For and on behalf of the Board.
CASPIAN CORPORATE SERVICES LIMITED



Sukumar Reddy Garlapathi
Managing Director
DIN:00966068

Place: Hyderabad
Date: November 06, 2026

CASPIAN CORPORATE SERVICES LIMITED
CIN:L74110TG2011PLC162524
UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2026

Rs. In Lakhs

Particulars	As at September 30,2026	As at March 31,2026
Assets		
Non-current assets		
Property, plant and equipment	1.92	0.14
Financial Assets		
(i) Investments	1,638.50	1,630.00
(ii) Loans	0.23	0.23
	1,640.65	**1,630.37**
Current assets		
Financial assets		
(i) Trade receivables	287.75	184.29
(ii) Cash and cash equivalents	33.86	60.30
Income tax assets (net)	5.03	-
Other Current Assets	223.70	122.66
	550.34	**367.25**
Total assets	**2,190.99**	**1,997.62**
Equity and liabilities		
Equity		
Equity share capital	1,266.00	1,266.00
Other equity	668.40	627.63
Total equity	**1,934.40**	**1,893.63**
Non-current liabilities		
Deferred tax liabilities (net)	0.01	-
	0.01	**-**
Liabilities		
Current liabilities		
Financial liabilities		
(i) Trade Payables	2.44	0.16
(ii) Other financial liabilities	69.34	69.34
Provisions	0.18	0.48
Other current liabilities	184.62	34.02
	256.58	**104.00**
Total liabilities	**256.59**	**104.00**
Total equity and liabilities	**2,190.99**	**1,997.62**

For and on behalf of the Board.
CASPIAN CORPORATE SERVICES LIMITED

CASPIAN CORPORATE SERVICES LIMITED

Sukumar Reddy Garlapathi
Managing Director
DIN:00966068

Place: Hyderabad
Date: November 06, 2026

CASPIAN CORPORATE SERVICES LIMITED
CIN:L74110TG2011PLC162524
Unaudited Standalone Cashflow Statement for the half year ended September 30, 2026

Rs. In Lakhs

Particulars	For the Half year ended September 30, 2026	Half year ended September 30, 2025
Cash flow from operating activities		
Profit before tax as per statement of profit and loss	54.44	3.50
Adjustments for:		
Depreciation and amortisation	0.08	0.01
Interest income	(0.09)	(6.57)
Interest expense	3.00	
Operating profit before working capital changes	**57.43**	**(3.06)**
Movements in working capital :		
(Increase)/decrease in trade receivables	(103.45)	(14.48)
(Increase)/decrease in trade payables	2.27	(9.46)
(Increase)/decrease in other assets	(101.04)	(16.28)
Increase/(decrease) in other liabilities	150.60	10.62
Increase/(decrease) in provisions	(0.30)	(0.49)
Increase/(decrease) in financial liabilities	-	-
Cash generated from operations	**5.50**	**(33.16)**
Direct taxes (paid)/refund (net)	(18.68)	(0.08)
Net cash Outflow from operating activities (A)	**(13.18)**	**(33.24)**
Cash flows from investing activities		
Purchase of property, plant and equipments (including capital work in progress,capital advances and capital creditors)	(1.85)	
Loan received back	-	30.45
Investment in fixed deposit	(8.50)	
Interest received	0.09	6.57
Net cash outflow from investing activities (B)	**(10.26)**	**37.02**
Cash flows from financing activities		
Payment of Dividend	-	-
Interest paid	(3.00)	
Net cash outflow from financing activities (C)	**(3.00)**	-
Net increase / (decrease) in cash & cash equivalents (A + B + C)	(26.44)	3.78
Cash and cash equivalents at the beginning of the year	60.30	17.40
Cash and cash equivalents at the end of the year	**33.86**	**21.18**
Notes:		
Component of cash and cash equivalents:		
Cash on hand	0.69	0.69
Balances with scheduled bank:		
On current accounts	33.17	20.49
Cash and Cash Equivalents at the end of the year	**33.86**	**21.18**

(1) The Statement of Cash flows has been prepared under the indirect method as set out in Ind AS 7 — Statement of Cash flows notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Indian Accounting Standard) Rules 2015 (as amended).
(2) Previous year figures are regrouped/reclassified wherever necessary.

For and on behalf of the Board.
CASPIAN CORPORATE SERVICES LIMITED

Sukumar Reddy Garlapathi
Managing Director
DIN:00966068

Place: Hyderabad
Date: November 06, 2026

MAAK & ASSOCIATES
Chartered Accountants

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

To,
The Board of Directors,
CASPIAN CORPORATE SERVICES LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of **CASPIAN CORPORATE SERVICES LIMITED** (the "Company"), for the half year ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) 34, 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

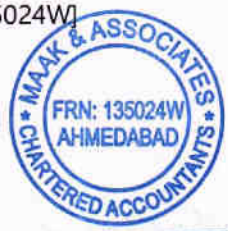
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of person 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 Standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in as Audit. Accordingly, we do not express an audit opinion.

MAAK & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN: 135024W AHMEDABAD

601- 604, Ratnanjali Square, Nr. Gloria Restaurant, Prernatirth Derasar Road, Prahlad Nagar, Ahmedabad - 380015.
: www.maakadvisors.com : 079-4032-3758 : info@maakadvisors.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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, **M A A K and Associates**
Chartered Accountants
[Firm Registration No.135024W]



CA Kenan Satyawadi
Partner
Membership No. 139533
UDIN:26139533MIZYCQ6692

Place: Ahmedabad
Date: November 06, 2026

CASPIAN CORPORATE SERVICES LIMITED

CIN: L74110TG2011PLC162524
Regd. Office : F - Block, 105,First Floor, Surya Towers,Sardar Patel Road,Secunderabad,Hyderabad, Telegana- 500003
Tel No: 040-27847979| Email: cs@caspianservices.in| Website: www.caspianservices.in

Statement of Consolidated Unaudited Financial Results For the Quarter and Half year Ended September 30, 2026

Published pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015

Rs. in Lakhs (Except EPS)

Sr. No.	Particulars	Quarter ended			HALF YEAR ENDED		Year ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Income from Operations**						
	Gross Value of Sales & Services (Revenue)	2,769.73	2,548.95	2,291.59	5,318.67	4,770.06	10,208.11
	(a) Net Sales/ Income from Operations	2,769.72	2,548.95	2,291.59	5,318.67	4,770.06	10,208.11
	(b) Other Income	0.10	37.01	(5.98)	37.11	(1.47)	13.81
	Total Income from Operations (a+b)	**2,769.82**	**2,585.96**	**2,285.61**	**5,355.78**	**4,768.59**	**10,221.92**
2	**Expenses**						
	(a) Employee Benefit Expenses	575.45	512.33	108.28	1,087.78	206.73	757.40
	(b) Finance Cost	33.71	18.71	58.59	52.42	108.34	240.89
	(c) Depreciation & Amortisation Expenses	91.33	78.28	51.09	169.61	111.51	207.87
	(d) Other Expenses	2,383.23	2,311.64	2,053.65	4,694.87	4,324.97	8,949.38
	Total Expenses	**3,083.72**	**2,920.96**	**2,271.61**	**6,004.68**	**4,751.55**	**10,155.54**
3	**Profit / (Loss) before Exceptional and Extra ordinary items and Tax (1-2)**	(313.90)	(335.00)	14.00	(648.90)	17.04	66.38
4	Exceptional Items			-	-		-
5	**Profit / (Loss) before Extra ordinary items and Tax (3-4)**	(313.90)	(335.00)	14.00	(648.90)	17.04	66.38
6	Extra ordinary items			-	-		
7	**Net Profit / (Loss) from Ordinary Activities before Tax(5-6)**	(313.90)	(335.00)	14.00	(648.90)	17.04	66.38
8	Tax Expenses				-		
	I. Current Tax	13.65	-	0.00	13.65	21.94	95.03
	II. Deferred Tax	-2.05	6.56	13.40	4.51	(10.86)	(43.95)
	III. Tax of earlier periods				-	-	10.90
9	**Net Profit / (Loss) for the Period (7-8)**	(325.50)	(341.56)	0.60	(667.06)	5.96	4.40
10	**Other Comprehensive Income**				-		
	Remeasurement of defined benefit plans			-	-		-
	Prior Period Adjustments			-	-		-
11	**Total Comprehensive Income for the period (9+10)**	(325.50)	(341.56)	0.60	(667.06)	5.96	4.40
12	**Profit attributable to:**				-		
	Owners of the Company	(312.06)	(326.59)		(638.65)	5.36	67.43
	Non controlling interest	(13.44)	(14.97)		(28.41)	-	(63.03)
13	**Paid up Equity Share Capital (F. V. of Rs. 10/- Each)**	1,266.00	1,266.00	1,266.00	1,266.00	1,266.00	1,266.00
14	Other Equity excluding Revaluation Reserve				-		1,708.73
15	**Earnings per Share (of Rs. 10/- each) :**						
	(a) Basic-Rs	(2.5711)	(2.6979)	0.0047	(5.2690)	0.0471	0.0347
	(b) Diluted-Rs	(2.5711)	(2.6979)	0.0047	(2.6979)	0.0471	0.0347

Notes :

1. The Financial Results have been reviewed and recommended by Audit Committee and thereafter approved by the Board of Directors in its meeting held on November 06.
2. The Financial Results of the Company are available on Company's website and also on the website of BSE Limited, i.e. www.bseindia.com, where the Shares of the Company are
3. During the quarter ended 30th June, 2026, 0 complaints were received and 0 complaint for last quarter unsolved at the end of Quarter.
4. Figures for the Previous period /quarter have been rearranged/re-grouped wherever necessary, to confirm with the figures for the current year/quarter.
5. The entire operation of the Company relate to only one segment viz. Business of Manpower Supply Services. Hence, Ind AS - 108 is not applicable.
6. The figures for the quarters ended September 30, 2026 and September 30, 2025 represent the balancing figures between the unaudited figures for the respective six-month periods ended September 30, 2026 and September 30, 2025, and the unaudited published figures for the respective quarters ended June 30, 2026 and June 30, 2025, which

For and on behalf of the Board.
CASPIAN CORPORATE SERVICES LIMITED

CASPIAN CORPORATE SERVICES LIMITED

Sukumar Reddy Garlapathi
Managing Director
DIN:00966068

Place: Hyderabad
Date: November 06, 2026

CASPIAN CORPORATE SERVICES LIMITED
CIN:L74110TG2011PLC162524
Unaudited Consolidated Balance Sheet as at September 30, 2026

(Rs. In Lakhs)

Particulars	As at September 30, 2026	As at March 31,2026
Assets		
Non-current assets		
Property, plant and equipment	644.25	484.75
Right of use assets	50.07	67.97
Non-current financial assets		
Investments	40.56	17.06
Other financial assets	10.20	10.20
Deferred tax assets (net)	74.99	79.50
	820.07	**659.48**
Current assets		
Inventories		
Financial assets		
(i) Trade receivables	5,306.83	6,082.91
(ii) Cash and cash equivalents	340.16	371.97
(iii) Bank balance other than cash and cash equivalents	123.78	123.78
(iv) Loans	4.86	4.34
(v) Other financial assets	568.77	383.33
Income tax assets (net)	5.03	
Other current assets	1,629.59	1,237.31
	7,979.02	**8,203.64**
Total assets	**8,799.09**	**8,863.12**
Equity and liabilities		
Equity		
Equity share capital	1,266.00	1,266.00
Other equity	1,070.08	1,708.73
Non Controlling Interest	(91.01)	(62.60)
Total equity	**2,245.07**	**2,912.13**
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	867.34	358.88
(ii) Other financial Liabilities	33.63	75.94
	900.97	**434.82**
Current liabilities		
Financial liabilities		
(i) Borrowings	3,766.80	4,038.02
(ii) Trade payables	694.42	551.18
(iii) Other financial liabilities	629.30	615.16
Provisions	377.91	254.57
Other current liabilities	184.62	34.02
Liabilities for taxes	-	23.21
	5,653.05	**5,516.17**
Total liabilities	**6,554.02**	**5,950.99**
Total equity and liabilities	**8,799.09**	**8,863.12**

For and on behalf of Board of Directors of
CASPIAN CORPORATE SERVICES LIMITED



Sukumar Reddy Garlapati
Managing Director
DIN:00966068

Place: Hyderabad
Date: November 06, 2026

CASPIAN CORPORATE SERVICES LIMITED
CIN:L74110TG2011PLC162524
Unaudited Consolidated Statement of Cash Flow for the half year ended September 30, 2026

(Rs. In Lakhs)

Particulars	For the half year ended September 30, 2026	For the half year ended September 30, 2025
Cash flow from operating activities		
Profit before tax as per statement of profit and loss	(648.90)	17.04
Adjustments for:		
Dividend Income	(0.17)	(1.74)
Depreciation and amortisation	101.44	77.11
Interest income	(0.09)	8.02
Finance Cost	117.74	103.28
Lease finance cost	2.84	-
Operating profit before working capital changes	**(427.14)**	**203.71**
Movements in working capital :		
(Increase)/decrease in trade receivables	776.07	167.83
(Increase)/decrease in financial assets	(185.43)	(314.04)
(Increase)/decrease in other current liabilities	150.60	
(Increase)/decrease in other current assets	(392.29)	(2.15)
Increase/(decrease) in trade payables & other liabilities	161.35	(68.94)
Increase/(decrease) in provisions	126.70	(5.37)
Increase/(decrease) in financial liabilities	(10.78)	(34.42)
Cash generated from operations	**199.08**	**(53.39)**
Direct taxes (paid)/refund (net)	(41.90)	(0.08)
Net cash Inflow / (Outflow) from operating activities (A)	**157.19**	**(53.47)**
Cash flows from investing activities		
Purchase of property, plant and equipments (Including capital work in progress,capital advances and capital creditors)	(243.05)	(18.69)
Increase In Investment	(15.00)	(22.65)
Loan received back	-	30.45
Loan given	(0.52)	-
Interest received	0.09	3.49
Dividend Received	0.17	1.74
Investment in fixed deposit	(8.50)	-
Net cash inflow from investing activities (B)	**(266.80)**	**(5.66)**
Cash flows from financing activities		
Increase/Decrease in Borrowings	216.16	222.43
Interest Expense (Finance Cost)	(117.74)	(118.08)
Interest Payment on lease liabilities	(2.84)	-
Payment of principal portion of lease liabilities	(17.76)	-
Dividend Paid		
Net cash Inflow from financing activities (C)	**77.81**	**104.35**
Net increase / (decrease) in cash & cash equivalents (A + B + C)	(31.80)	45.22
Cash and cash equivalents at the beginning of the year	371.97	452.79
Cash and cash equivalents at the end of the period	**340.16**	**498.01**
Notes:		
Component of cash and cash equivalents		
Cash on hand	266.14	317.77
Balances with scheduled bank	74.02	180.24
Cash and Cash Equivalents at the End of the period	**340.16**	**498.01**

(1) The Statement of Cash flows has been prepared under the Indirect method as set out in Ind AS 7 – Statement of Cash flows notified under section 133 of The Companies Act, 2013, read together with paragraph 7 of the Companies (Indian Accounting Standard) Rules 2015 (as amended).
(2) Previous year figures are regrouped/reclassified wherever necessary.

For and on behalf of Board of Directors of
CASPIAN CORPORATE SERVICES LIMITED

Sukumar Reddy Garlapathi
Managing Director
DIN:00966068

CASPIAN CORPORATE SERVICES LIMITED

Place: Hyderabad
Date: November 06, 2026

MAAK & ASSOCIATES
Chartered Accountants

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

To,
The Board of Directors,
CASPIAN CORPORATE SERVICES LIMITED

1. We have reviewed the accompanying statement of unaudited consolidated financial results of CASPIAN CORPORATE SERVICES LIMITED ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 ("the Statement"), attached herewith being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Listing Regulations"), as amended (the "Listing Regulations").

2. Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) 34, 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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 Engagement (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditors 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 Standards on Auditing 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 SEBI under Regulation 33(8) of the SEBI Listing Regulations, as amended, to the extent applicable.

4. The Statement includes the result of the following entities:

   - **Holding Company**

   1. Caspian Corporate Services Limited

   - **Subsidiaries / Sub- Subsidiaries**

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1. Sumathi Corporate services private limited
2. Sumathi Bright shine Airport Service Private Limited

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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. 1 (one) subsidiary, whose unaudited interim financial results and other unaudited financial information includes total assets (before consolidation adjustments) of ₹ 742.50 lakh as at September 30, 2026, total revenue (before consolidation adjustments) of ₹ 0 and ₹ 7.03, total net profit after tax (before consolidation adjustments) of ₹ (56.01) lakh and ₹ (118.37) lakh, total comprehensive income (before consolidation adjustments) of ₹ (56.01) lakh and ₹ (118.37) lakh for the quarter ended September 30, 2026, and the period ended on that date respectively and the net cash outflow of ₹ 3.71 lakh for the period from April 01, 2026 to September 30, 2026 as considered in the Statement have been approved and furnished to us by the Management of the Holding Company and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on such unaudited financial results and financial information. According to the information and explanation given to us by the Management, this unaudited interim financial results/information are not material to the Group.

Our conclusion on the statement is not modified in respect of the above matters with respect to our reliance on the unaudited interim financial result and information provided by the Management.

For, **M A A K and Associates**
Chartered Accountants
[Firm Registration No.135024W]

MAAK & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN: 135024W AHMEDABAD

CA Kenan Satyawadi
Partner
Membership No. 139533
UDIN:26139533NJCM8W9502

Place: Ahmedabad
Date: November 06, 2026