

Date: April 28, 2025

To, BSE Limited, The General Manager, Department of Listing Operations, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001	To, National Stock Exchange of India Limited, The Manager, Listing Department Exchange Plaza, C-1, Block-G, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051
Scrip code: 543234	Trading Symbol: SECMARK

Dear Sir/Madam,

Sub: Outcome of the Board Meeting and Disclosures under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. Monday, April 28, 2025 have inter - alia considered and approved the following:

1. Audited (Standalone and Consolidated) Financial Results of the Company for the quarter and financial year ended March 31, 2025 along with Auditor's Report, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We would like to state that D. Kothary & Co., Chartered Accountants, statutory auditors of the Company have issued audit reports with unmodified opinion on the financial results.

Time of commencement of Board Meeting	Time of conclusion of Board Meeting
3:06 PM	4:25 PM

The above information is also available on the Company's website: <https://www.secmark.in>

Kindly take this intimation in record in compliance with applicable statutory provisions.

Thanking you
Yours faithfully,

For SecMark Consultancy Limited

Sunil Kumar Bang
Company Secretary & Compliance Officer
Enclosure: a/a

SECMARK CONSULTANCY LIMITED
CIN: L67190MH2011PLC220404
PLOT NO 36/227,RDP-10, SECTOR-6, CHARKOP, KANDIVALI WEST, MUMBAI- 400067
Phone: +91 81081 11531/32 Email: reachus@secmark.in Website: www.secmark.in

(Amount in Lakhs.)

Sr No.	Particulars	Quarter ended		Year ended		
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	(a) Revenue from Operations	1249.85	799.86	729.29	3511.31	2459.17
	(b) Other Income	21.07	25.60	23.99	84.81	69.69
	(c) Total Income [(a) + (b)]	1270.92	825.46	753.28	3596.12	2528.86
2	Expenses					
	(a) Employee Benefits Expense	186.41	229.49	154.82	788.14	664.89
	(b) Finance Costs	4.39	8.60	22.89	38.84	103.96
	(c) Depreciation and Amortisation Expense#	102.32	103.86	100.87	414.18	408.16
	(d) Other Expenses@	452.98	485.57	233.27	1791.53	1670.83
	(e) Total Expenses [(a) to (d)]	746.10	827.52	511.85	3032.69	2847.85
3	Profit before Exceptional Items and Tax [1 (c) - 2 (e)]	524.82	(2.06)	241.43	563.43	(318.99)
4	Exceptional Items	-	-	-	-	-
5	Profit before Tax [3+4]	524.82	(2.06)	241.43	563.43	(318.99)
6	Tax Expenses					
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax Charge / (Credit)	131.37	(1.47)	57.18	138.35	(82.53)
7	Profit after Tax [5 - 6]	393.46	(0.60)	184.25	425.08	(236.46)
8	Other Comprehensive Income / (Loss) (net of tax)	0.70	-	(3.67)	0.70	(3.67)
9	Total Comprehensive Income for the period [7+8]	394.15	(0.60)	180.58	425.77	(240.13)
10	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	1041.06	1041.06	1038.21	1041.06	1038.21
11	Other Equity (Excluding Revaluation Reserve)				1009.79	566.41
12	Earnings per Equity Share*					
	-Basic (Rs.)	3.78	(0.01)	1.74	4.09	(2.28)
	-Diluted (Rs.)	3.77	(0.01)	1.73	4.08	(2.27)

* Earnings per equity share for the quarter and year ended are not annualized.
See accompanying notes to the financial results

Notes:

- 1 # Depreciation and Amortisation Expenses includes -

Particulars	Quarter ended			Year ended	
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
Depreciation on software applications purchased	97.14	98.40	93.96	390.41	380.57

- 2 @ Other Expenses include amounts payable to companies providing support services for the software applications purchased -

Particulars	Quarter ended			Year ended	
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
Software Support Services	206.41	184.79	34.86	828.56	766.00

- 3 The audited results have been reviewed by the Audit Committee and approved in the meeting of Board of Directors held on 28th April 2025 and Statutory Auditors of the company have carried out audit of the same.
- 4 On 30th July 2024, the Company has sold/dispensed entire stake i.e. 2,500 equity shares held by it in its Associate Company Trakiot Solutions Private Limited (TSPL) for a total consideration of Rs. 25,10,000/-, accordingly TSPL has ceased as an Associate Company of the Company from the quarter ended September 2024.
- 5 As the Company operates in only one Segment i.e. of Software Consultancy Services, details regarding Segment Reporting is not applicable pursuant to Ind AS 108.
- 6 The figures for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures for the full financial year ended March 31, 2025 and March 31, 2024 respectively and published unaudited figures for the nine months which were subjected to limited review by the statutory auditor of the Company.
- 7 Previous year's figures are re-grouped, re-arranged, re-classified wherever necessary.

On behalf of the Board of Directors
For SecMark Consultancy Limited


Ravi Ramaiya
Managing Director & CEO
DIN: 03510258



Place : Mumbai
Date: April 28, 2025

SECMARK CONSULTANCY LIMITED
CIN: L67190MH2011PLC220404
PLOT NO 36/227,RDP-10, SECTOR-6, CHARKOP, KANDIVALI WEST, MUMBAI- 400067

(Amount in Lakhs.)

Audited Statement Of Assets & Liabilities

Particulars	31st Mar, 2025	31st Mar, 2024
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	160.33	160.28
(b) Capital Work In Progress	29.02	7.78
(c) Other Intangible Assets	861.03	1,251.44
(d) Financial Assets		
(i) Investments	1.80	26.90
(ii) Other Financial Assets	15.13	17.13
(e) Income Tax Assets (net)	-	-
(f) Deferred Tax Assets (net)	66.62	204.97
(g) Other Non Current Assets	135.65	135.65
	<u>1,269.57</u>	<u>1,804.14</u>
Current Assets		
(a) Financial Assets		
(i) Trade Receivables	287.56	98.46
(ii) Cash and Cash Equivalents	1.23	1.00
(iii) Bank Balance other than (ii) above	1,644.19	1,077.43
(iv) Loans	3.15	0.93
(v) Other Financial Assets	-	-
(b) Other Current Assets	177.69	153.16
	<u>2,113.81</u>	<u>1,330.97</u>
TOTAL	<u><u>3,383.37</u></u>	<u><u>3,135.11</u></u>
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,041.06	1,038.21
(b) Other Equity	1,009.79	566.41
	<u>2,050.86</u>	<u>1,604.62</u>
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(b) Provisions	43.88	29.79
	<u>43.88</u>	<u>29.79</u>
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	655.74	1,105.73
(ii) Trade Payables		
Total Outstanding Dues of Micro and Small Enterprise	-	0.34
Total Outstanding Dues other than Micro and Small Enterprise	360.49	301.98
(iii) Other Financial Liabilities	205.68	43.91
(b) Other Current Liabilities	64.91	46.34
(c) Provisions	1.82	2.40
	<u>1,288.63</u>	<u>1,500.71</u>
TOTAL	<u><u>3,383.37</u></u>	<u><u>3,135.11</u></u>

On behalf of the Board of Directors
For SecMark Consultancy Limited


Ravi Ramaiya
Managing Director & CEO
DIN: 03510258



Place : Mumbai
Date: April 28, 2025

SECMARK CONSULTANCY LIMITED
CIN: L67190MH2011PLC220404

(Amount in Lakhs.)

Audited Cash Flow Statement for the Year ended 31st March, 2025

Particulars	31st Mar, 2025	31st Mar, 2024
A Cash Flow from Operating Activities		
Net Profit/ (Loss) Before Tax	563.43	(318.99)
Adjustments :		
Depreciation and Amortisation Expenses	414.18	408.16
Interest Income	(79.10)	(65.52)
Interest Expenses	38.76	103.94
Employee Compensation Expenses (ESOP)	9.06	8.99
Profit on sale of Asset	(1.51)	
Other Comprehensive Income	0.70	(3.67)
Operating Profit before Working Capital Changes	<u>945.52</u>	<u>132.91</u>
Movements in Working Capital		
Decrease/ (Increase) in Trade Receivables and Other Advances	(186.03)	90.09
Increase/ (Decrease) in Trade Payables and Other liabilities	252.02	190.83
	<u>36.17</u>	<u>280.91</u>
Cash Generated from Operations Activities	<u>981.69</u>	<u>413.82</u>
Income taxes paid (net of refunds)	(29.82)	-
Net Cash Generated from Operating Activities (A)	<u>981.69</u>	<u>413.82</u>
B Cash Flow from Investing Activities		
(Purchase) / Sale of Property, Plant and Equipment	(45.26)	(686.53)
(Increase) / Decrease in Fixed Deposits	(566.76)	(5.49)
(Purchase)/ Sale of Investments (net)	25.10	-
Sale of Fixed Assets	1.72	
Interest on Fixed Deposit on Bank & Others	79.10	65.52
Decrease in Security Deposits	2.00	
Net Cash Generated from Investing Activities (B)	<u>(504.10)</u>	<u>(626.51)</u>
C Cash Flow from Financing Activities		
(Repayment) / Proceed of borrowings	(449.99)	90.15
Proceeds from allotment of shares ESOP	11.40	4.65
Interest Paid	(38.76)	(103.94)
Net Cash Used in from Financing Activities (C)	<u>(477.35)</u>	<u>(9.14)</u>
Net Increase In Cash and Cash Equivalents (A+B+C)	0.23	(221.83)
Cash and Cash Equivalents at beginning of year	1.00	222.81
Cash and Cash Equivalents at end of year	<u>1.23</u>	<u>1.00</u>

By order of the Board of Directors
For SecMark Consultancy Limited


Ravi Ramaiya
Managing Director & CEO
DIN: 03510258



Place : Mumbai
Date: April 28, 2025

Independent Auditor's Report on Audited Standalone Quarterly and Year to Date 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
SecMark Consultancy Limited

Opinion

We have audited the accompanying Standalone Financial Results of **SecMark Consultancy Limited** ("the Company") for quarter and year ended 31st March 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- I. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- II. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for year ended 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the standalone financial results that give a true and fair view of the net profit/loss, and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down



in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 of 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 standalone financial results.

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 standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence 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 also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal



financial controls with reference to financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 results 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 standalone financial results, including the disclosures, and whether the financial results 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.

Other Matters

The statement includes the results for quarter and year ended 31st March, 2025 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the nine months of the current financial year which were limited review by us.

For D. Kothary & Co.
Chartered Accountants
Firm Registration No. 105335W



Deepak O. Narsaria
(Partner)

Membership No. 121190

UDIN No: 25121190BMLLV9029



Place: Mumbai

Date: 28th April, 2025.

SECMARK CONSULTANCY LIMITED
CIN: L67190MH2011PLC220404
PLOT NO 36/227,RDP-10, SECTOR-6, CHARKOP, KANDIVALI WEST, MUMBAI- 400067
Phone: +91 81081 11531/32 Email: reachus@secmark.in Website: www.secmark.in

(Amount in Lakhs.)

Statement of Audited Consolidated Financial Results for the Quarter and Year ended 31st March 2025						
Sr No.	Particulars	Quarter ended			Year ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	(a) Revenue from Operations	1249.85	799.86	729.29	3511.31	2459.17
	(b) Other Income	21.19	25.60	24.10	89.23	69.80
	(c) Total Income [(a) + (b)]	1271.04	825.46	753.39	3600.54	2528.97
2	Expenses					
	(a) Employee Benefits Expense	186.41	229.49	154.82	788.14	664.89
	(b) Finance Costs	4.40	8.60	22.90	38.85	103.98
	(c) Depreciation and Amortisation Expense#	102.32	103.86	100.87	414.18	408.16
	(d) Other Expenses@	453.08	485.57	233.37	1791.63	1670.93
	(e) Total Expenses [(a) to (d)]	746.21	827.52	511.96	3032.80	2847.96
3	Profit before Exceptional Items and Tax [1 (c) - 2 (e)]	524.83	(2.06)	241.43	567.74	(318.99)
4	Exceptional Items	-	-	-	-	-
5	Profit before Tax [3+4]	524.83	(2.06)	241.43	567.74	(318.99)
6	Tax Expenses					
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax Charge / (Credit)	131.37	(1.47)	57.18	138.35	(82.53)
7	Profit after Tax [5 - 6]	393.46	(0.60)	184.25	429.39	(236.46)
8	Add: Share in (loss)/ profit of associates	-	-	7.51	-	(6.67)
9	Total Profit or (Loss) for the period [7+8]	393.46	(0.60)	191.75	429.39	(243.14)
10	Add: Other Comprehensive Income net of Taxes	0.70	-	(3.67)	0.70	(3.67)
11	Total Comprehensive Income for the period [9+10]	394.16	(0.60)	188.09	430.08	(246.80)
12	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	1041.06	1041.06	1038.21	1041.06	1038.21
13	Other Equity (Excluding Revaluation Reserve)				1010.03	562.34
14	Earnings per Equity Share*					
	-Basic (Rs.)	3.78	(0.01)	1.81	4.13	(2.28)
	-Diluted (Rs.)	3.77	(0.01)	1.80	4.12	(2.27)

* Earnings per equity share for the quarter and year ended are not annualized.
See accompanying notes to the financial results

Notes:

- 1 # Depreciation and Amortisation Expenses includes -

Particulars	Quarter ended			Year ended	
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
Depreciation on software applications purchased	97.14	98.40	93.96	390.41	380.57

- 2 @ Other Expenses include amounts payable to companies providing support services for the software applications purchased -

Particulars	Quarter ended			Year ended	
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
Software Support Services	206.41	184.79	34.86	828.56	766.00

- 3 The audited results have been reviewed by the Audit Committee and approved in the meeting of Board of Directors held on 28th April 2025 and Statutory Auditors of the company have carried out audit of the same.
- 4 On 30th July 2024, the Company has sold/ disposed entire stake i.e. 2,500 equity shares held by it in its Associate Company Trakiot Solutions Private Limited (TSPL) for a total consideration of Rs. 25,10,000/-, accordingly TSPL has ceased as an Associate Company of the Company from the quarter ended September 2024.
- 5 As the Company operates in only one Segment i.e. of Software Consultancy Services, details regarding Segment Reporting is not applicable pursuant to Ind AS 108.
- 6 The figures for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures for the full financial year ended March 31, 2025 and March 31, 2024 respectively and published unaudited figures for the nine months which were subjected to limited review by the statutory auditor of the Company.
- 7 Previous year's figures are re-grouped, re-arranged, re-classified wherever necessary.

On behalf of the Board of Directors
For SecMark Consultancy Limited


Ravi Rananiya
Managing Director & CEO
DIN: 03510258



Place : Mumbai
Date: April 28, 2025

SECMARK CONSULTANCY LIMITED

CIN: L67190MH2011PLC220404

PLOT NO 36/227,RDP-10, SECTOR-6, CHARKOP, KANDIVALI WEST, MUMBAI- 400067

(Amount in Lakhs.)

Audited Statement Of Assets & Liabilities

Particulars	31st Mar, 2025	31st Mar, 2024
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	160.33	160.28
(b) Capital Work In Progress	29.02	7.78
(c) Other Intangible Assets	861.03	1,251.44
(d) Financial Assets		
(i) Investments	-	20.80
(ii) Other Financial Assets	15.13	17.13
(e) Income Tax Assets (net)	-	-
(f) Deferred Tax Assets (net)	66.62	204.97
(g) Other Non Current Assets	135.65	135.65
	<u>1,267.77</u>	<u>1,798.04</u>
Current Assets		
(a) Financial Assets		
(i) Trade Receivables	287.56	98.46
(ii) Cash and Cash Equivalents	2.38	2.31
(iii) Bank Balance other than (ii) above	1,645.16	1,078.34
(iv) Loans	3.15	0.93
(v) Other Financial Assets	-	-
(b) Other Current Assets	177.69	153.16
	<u>2,115.94</u>	<u>1,333.21</u>
TOTAL	<u>3,383.71</u>	<u>3,131.25</u>
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,041.06	1,038.21
(b) Other Equity	1,010.03	562.34
	<u>2,051.09</u>	<u>1,600.55</u>
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(b) Provisions	43.88	29.79
	<u>43.88</u>	<u>29.79</u>
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	655.74	1,105.73
(ii) Trade Payables		
Total Outstanding Dues of Micro and Small Enterprise	-	0.34
Total Outstanding Dues of other than Micro and Small Enterprise	360.49	301.98
(iii) Other Financial Liabilities	205.68	43.91
(b) Other Current Liabilities	65.01	46.55
(c) Provisions	1.82	2.40
	<u>1,288.74</u>	<u>1,500.91</u>
TOTAL	<u>3,383.71</u>	<u>3,131.25</u>

On behalf of the Board of Directors
For SecMark Consultancy Limited



Ravi Ramaiya
Managing Director & CEO
DIN: 03510258



Place: Mumbai
Date: April 28, 2025

SECMARK CONSULTANCY LIMITED
CIN: L67190MH2011PLC220404

(Amount in Lakhs.)

Consolidated Audited Cash Flow Statement for the Year Ended 31st March, 2025

Particulars	As at 31st Mar, 2025	As at 31st March, 2024
A Cash Flow from Operating Activities		
Net Profit/ (Loss) Before Tax	567.74	(318.99)
Adjustments :		
Depreciation and Amortisation Expenses	414.18	408.16
Interest Income	(79.16)	(65.52)
Interest Expenses	38.76	103.94
Profit on sale of Investment is associate	(4.30)	-
Employee Compensation Expenses (ESOP)	9.06	8.99
Profit on sale of Asset	(1.51)	-
Gratuity Provision	-	-
Other Comprehensive Income	0.70	(3.67)
Operating Profit before Working Capital Changes	<u>945.46</u>	<u>132.91</u>
Movements in Working Capital		
Decrease/ (Increase) in Trade Receivables and Other Advances	(186.03)	90.09
Increase/ (Decrease) in Trade Payables and Other liabilities	251.91	190.93
	<u>65.88</u>	<u>281.01</u>
Cash Generated from Operations Activities	1011.34	413.92
Income taxes paid (net of refunds)	(29.82)	-
Net Cash Generated from Operating Activities (A)	<u>981.53</u>	<u>413.92</u>
B Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	(45.26)	(686.53)
Increase in Fixed Deposits	(566.82)	(5.49)
(Purchase)/ Sale of Investments (net)	25.10	-
Sale of Fixed Assets	1.72	-
Interest Received	79.16	65.52
Decrease in Security Deposits	2.00	-
Net Cash Generated from Investing Activities (B)	<u>(504.10)</u>	<u>(626.51)</u>
C Cash Flow from Financing Activities		
(Repayment) / Proceed of borrowings	(449.99)	90.15
Proceeds from allotment of shares ESOP	11.40	4.65
Interest Paid	(38.76)	(103.94)
Net Cash Used in from Financing Activities (C)	<u>(477.35)</u>	<u>(9.14)</u>
Net Increase In Cash and Cash Equivalents (A+B+C)	0.07	(221.72)
Cash and Cash Equivalents at beginning of year	2.31	224.03
Cash and Cash Equivalents at end of year	<u>2.38</u>	<u>2.31</u>

By order of the Board of Directors
For SecMark Consultancy Limited


Ravi Ramaiya
Managing Director & CEO
DIN: 03510258



Place : Mumbai
Date: April 28, 2025

Independent Auditor's Report on Audited Consolidated Quarterly and Year to Date Financial Results of the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To The Board of Directors of
SecMark Consultancy Limited

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **SecMark Consultancy Limited** ("the Parent" or "the Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group"), for quarter and year ended 31st March, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

a. includes the results of the following entities:

Parent

i) Secmark Consultancy Limited

Subsidiaries

ii) Markets on Cloud Private Limited

iii) Sutra Software Services Private Limited

b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended, in this regard; and

c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the year ended 31st March, 2025.

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 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the annual consolidated financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the consolidated financial results that give a true and fair view of the net profit/loss and other comprehensive income other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

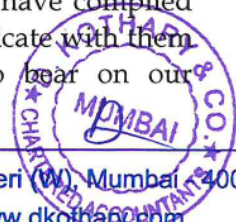
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence 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 also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible of the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.



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

Other Matters

We did not audit financial results and other financial information in respect of the subsidiaries, whose financial results/information reflect total assets of Rs. 2.13 lakhs as at 31st March 2025, total revenue of Rs. 0.12 lakhs and Rs. 0.12 lakhs, total net (loss)/profit of Rs. 0.00 lakhs (Absolute figure Rs. 489) and Rs. 0.00 lakhs (Absolute figure Rs. 489) for the quarter and year ended 31st March 2025, respectively. These audited financial results and other financial information have been audited by other auditor, whose reports have been furnished to us by the management.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

The statement includes the results for quarter and year ended 31st March, 2025 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the nine months of the current financial year which were limited review by us.

For D. Kothary & Co.
Chartered Accountants
Firm Registration No. 105335W



Deepak O. Narsaria
(Partner)
Membership No. 121190
UDIN: 25121190BMLLVQ9739



Place: Mumbai
Date: 28th April, 2025

Date: April 28, 2025

To, BSE Limited, The General Manager, Department of Listing Operations, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001	To, National Stock Exchange of India Limited, The Manager, Listing Department Exchange Plaza, C-1, Block-G, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051
Scrip code: 543234	Trading Symbol: SECMARK

Dear Sir/Madam,

Sub: Declaration on Unmodified Audit Report under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to the Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. Cir/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that M/s. D. Kothary & Co., Chartered Accountants, the Statutory Auditors of the Company, have issued the Audit Report with unmodified opinion on the Audited (Standalone & Consolidated) Financial Statements of the Company for the financial year ended March 31, 2025.

Thanking you

Yours faithfully,

For SecMark Consultancy Limited

Sunil Kumar Bang
Company Secretary & Compliance Officer