

Date: 4 August 2026

To,
Department of Listing Operation,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400001

Listing Department
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex, Bandra
(E) Mumbai-400051

SCRIP CODE: - 543625

Symbol: SECURCRED

Subject: Submission of Revised Unaudited Financial Results for the Quarter Ended 30th September, 2024

Dear Sir/Madam,

With reference to the captioned subject, we wish to inform you that the company had submitted its Financial Results for the quarter and half year ended 30th September, 2024 pursuant to the approval accorded by the board of Directors at its meeting held on 04th May, 2026.

Subsequent to the aforesaid submission, it has come to the notice of the Company that the Cash Flow Statements were inadvertently not submitted along with the Unaudited Financial Results.

Accordingly, the Company is hereby submitting the Cash Flow Statements. There is no change in the Standalone Financial Results already approved by the Board of Directors. The present submission is solely for the purpose of furnishing the omitted Cash Flow Statements and the corresponding Limited Review Report.

We regret the inadvertent omission and request you to kindly take the above submission on record and disseminate the same on your respective websites.

Thanking you.

Yours faithfully,

For **Secur Credentials Limited**

ASHISH RAMESH
MAHENDRAKAR

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Ashish Ramesh Mahendrakar

Managing Director

03584695



JPMD & ASSOCIATES

CHARTERED ACCOUNTANTS

Limited Review Report on unaudited standalone financial results for quarter ended 30th September 2024, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors
SecUR Credentials Ltd

1. Introduction

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of SecUR Credentials Ltd ("the Company") for the quarter ended **30 September 2024** ("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 Statement has been prepared on the basis of interim financial statements and is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the Statement based on our limited review.

2. Management's Responsibility

These quarter ended financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements, the responsibility of the company's management. Our responsibility is to express an opinion on which are these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under, as applicable and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

3. Auditor's Responsibility

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 (ICAI). primarily of A review of interim financial information consists of making inquiries, 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





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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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent possible.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come (Except those mentioned in Notes to Accounts) to our attention that causes us to believe that the accompanying statements, 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 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.

5. Emphasis of Matters

Attention is invited to notes on unaudited financial results. The Auditors have relied upon and accepted the assumptions explanations provided by the management in this regard and our opinion is not modified in respect of these matters.

For, JPMD & ASSOCIATES
Chartered Accountants
Registration No.: 133085W

CA Manish Dubey
Partner
Membership No. 141686
UDIN: 26141686UEANPV5568
Place: Ahmedabad
Date: 03/08/2026



Notes Forming Part of the Limited Review Report

(Limited Review of Unaudited Standalone Financial Results for the Quarter Ended 30 September 2024, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended)

1. The unaudited Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the company at their meeting held on May 04, 2026. These unaudited standalone financial results have been reviewed by the statutory auditors of the company.
2. The above unaudited Standalone Financial Results have been prepared in accordance with the guidelines issued by the Securities and Exchange Board of India ("SEBI") and the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013.
3. The previous periods/year's figures have been regrouped and rearranged where necessary, to make them comparable to current period/year figures.
4. Opening balances have been considered based on the figures reported in the previous Audit Report. These balances have not been independently verified during the course of the current limited review.
5. The Company's website was not active as on the date of the limited review. Accordingly, compliance with the statutory requirements relating to disclosure and periodic updation of information and policies on the Company's website, as prescribed under applicable laws and regulations, could not be verified.
6. Goods and Services Tax (GST) returns, reconciliation statements, and supporting records were not made available to us. Consequently, we were unable to verify the correctness and completeness of GST-related balances and statutory compliance.
7. Inventory disclosed does not found to exist during physical verification conducted during the current period. This indicates a possible overstatement of inventory in prior periods, the impact of which has not been quantified.
8. In the absence of reasonable certainty regarding the availability of future taxable profits, the Company has not recognised Deferred Tax Assets on carried forward losses, in accordance with the requirements of Ind AS 12 – *Income Taxes*.
9. Provident Fund (PF) and Employees' State Insurance (ESIC) challans, returns, and reconciliation statements were not produced for verification. Accordingly, we were

unable to comment on the accuracy and completeness of related statutory dues and compliance.

10. Statutory dues outstanding as per the opening balances remain unpaid as on 30 September 2024.
11. Provision for gratuity has not been recognised in the financial statements, which is not in compliance with the requirements of Ind AS 19 – *Employee Benefits*.
12. The Company has not obtained an actuarial valuation for gratuity liability as required under Ind AS 19. Consequently, the gratuity liability, if any, has neither been recognised nor adequately disclosed in the financial statements.
13. The Company has granted a loan amounting to ₹152.12 Lakhs to a Director, which is in contravention of the provisions of Section 185 of the Companies Act, 2013.
14. Current maturities of long-term borrowings have not been disclosed in the financial statements due to non-availability of repayment schedules, resulting in non-compliance with applicable disclosure requirements.
15. Trade receivables and trade payables are subject to confirmation and have been considered as certified by the management. No independent balance confirmations were received during the course of the limited review.
16. Expected Credit Loss (ECL) provision has not been made which is required as per Ind AS 109.
17. As the per requirements of Regulation 33 of the Securities and Exchange Board of India, the Company is required to publish financial results. Investors can view the unaudited standalone financial results of company for the quarter ended September 30, 2024 on www.bseindia.com

For, SecUR Credentials Limited

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Ashish Ramesh Mahendrakar
Managing Director
03584695

SecUR Credentials Limited

Registered office Mastermind 4, Royal Palms Estate Office No. 428,

Aarey Milk Colony Goregaon East, Mumbai - 400065

CIN L74110MH2001PLC133050

STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2024

S.No.	Particulars	As on 30.09.2024	As on 31.03.2024
I	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	91.80	113.45
	(b) Capital Work-in-Progress		
	(c) Right of Use Assets	1.86	122.32
	(d) Goodwill		
	(e) Intangible Assets	674.36	769.90
	(f) Intangible Assets under Development		
	(g) Biological Assets other than Bearer Plants		
	(h) Financial Assets		
	(i) Investments	1.56	1.56
	(ii) Trade Receivables		
	(iii) Loans		
	(iv) Other Financial Assets	797.59	632.85
	(i) Deferred Tax Assets (Net)	47.59	47.59
	(j) Other Non-Current Assets		
	Sub Total – Non-Current Assets	1,614.76	1,687.67
2	Current Assets		
	(a) Inventories	1,363.55	1,371.54
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade Receivables	2,883.50	3,322.35
	(iii) Cash and Cash Equivalents	1.79	80.49
	(iv) Bank Balances other than (iii) above	198.78	192.87
	(v) Loans	792.02	1,056.49
	(vi) Other Financial Assets		
	(c) Current Tax Assets (Net)		
	(d) Other Current Assets	15.96	187.26
	Sub Total – Current Assets	5,255.60	6,210.99
	TOTAL ASSETS	6,870.36	7,898.66
B			
(I)	Equity		
	(a) Equity Share Capital	4,106.28	4,106.28
	(b) Other Equity	(356.57)	159.02
	Total Equity	3,749.71	4,265.30
(II)	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,520.83	1,695.65
	(ii) Trade Payables		
	(iii) Lease Liability	1.94	82.19
	(iv) Other Financial Liabilities		
	(b) Provisions	41.43	41.43
	(c) Deferred Tax Liabilities (Net)		
	(d) Other Non-Current Liabilities		
	Sub Total – Non-Current Liabilities	1,564.20	1,819.27
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	292.08	218.93
	(ii) Trade Payables	860.66	1,093.05
	(iii) Lease Liability		39.57
	(iv) Other Financial Liabilities (other than those specified in item (c))	403.70	462.54
	(b) Other Current Liabilities		
	(c) Provisions		
	(d) Current Tax Liabilities (Net)		
	Sub Total – Current Liabilities	1,556.44	1,814.09
	TOTAL EQUITY AND LIABILITIES	6,870.36	7,898.67

For secUR Credentials Limited

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Ashish Ramesh Mahendrakar
Managing Director
03584695

SecUR Credentials Limited

Registered office Mastermind 4, Royal Palms Estate Office No. 428, Aarey Milk Colony Goregaon East, Mumbai - 400065
CIN L74110MH2001PLC133050

STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2024

	Particulars	(Amount in Lacs)					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		Sept, 2024	June, 2024	Sept, 2023	Sep-24	Sep-23	March, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	79.07	4.52	700.70	83.59	1,701.29	2,812.89
II	Other Income	18.59	0.58	40.67	19.17	54.10	573.66
III	Total Income (I+II)	97.66	5.10	741.37	102.76	1,755.39	3,386.55
IV	EXPENSES						
	Cost of materials consumed						
	Purchases of Stock-in-Trade						
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress						
	Employee benefits expense	37.58	84.07	153.19	121.65	313.85	521.55
	Finance costs	38.81	53.59	67.37	92.40	122.05	231.70
	Depreciation and amortization expense	47.43	69.93	88.67	117.36	176.26	328.28
	Other expenses	106.83	180.12	388.24	286.95	946.05	2,988.45
	Total expenses (IV)	230.65	387.71	697.47	618.36	1,558.21	4,069.98
V	Profit/(loss) before exceptional items and tax (I- IV)	(132.99)	(382.61)	43.90	(515.60)	197.18	(683.44)
VI	Exceptional Items						
VII	Profit/(loss) before tax (V-VI)	(132.99)	(382.61)	43.90	(515.60)	197.18	(683.44)
VIII	Tax expense:						
	(1) Current tax			12.20		54.86	
	(2) Deferred tax			2.36		11.92	(142.50)
	(3) Income Tax of Earlier Years			(295.43)		(295.43)	(295.43)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(132.99)	(382.61)	324.76	(515.60)	425.84	(245.50)
X	Profit/(loss) from discontinued operations						
XI	Tax expense of discontinued operations						
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)						
XIII	Profit/(loss) for the period (IX+XII)	(132.99)	(382.61)	324.76	(515.60)	425.84	(245.50)
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	B (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit and Other Comprehensive Income for the period)	(132.99)	(382.61)	324.76	(515.60)	425.84	(245.50)
XVI	Paid up Equity Share Capital (Face value of Rs 10/ each)	4,106.28	4,106.28	4,106.28	4,106.28	4,106.28	4,106.28
XVII	Earnings per equity share (for continuing operation):						
	Basic & Diluted	(0.32)	(0.93)	0.79	(1.26)	1.04	(0.60)
XVII	Earnings per equity share (for discontinued operation):						
	Basic & Diluted						

For secUR Credentials Limited

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Ashish Ramesh Mahendrakar
Managing Director
03584695

SECUR CREDENTIALS LIMITED

CIN: L74110MH2001PLC133050

Registered office: SHREE KAMDHENU ESTATE OFFICE, 10-17, BEHIND VIBGYOR SCHOOL, MINDSPACE, OFF LINK ROAD, HALAD WEST, Mumbai, Maharashtra, India, 400064

Statement of Cashflow for the Half year ended on 31-09-2024

		Rs. in Lakhs		
Particulars	Note No	For Half Year ended on 30-Sep-24	For Half Year ended on 30-Sep-23	For Year ended 31 March 2024
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax for the year		-515.60	197.18	-683.44
Adjustments for:				
Depreciation and amortisation		117.20	176.26	328.28
(Gain)/Loss on disposal of property, plant and equipment				
(Gain)/Loss on disposal of Investments				
(Gain)/Loss on investments measured at fair value through profit and loss				
Provision for Income tax		-	-	713.71
Non cash expenses			-	22.42
Bad debts, provision for trade receivables and advances, net			-	231.70
Finance Cost		92.40	-	6.00
Provision for gratuity			-	
Dividend income				
Other Adjustment			295.43	
Operating profit before working capital changes		-305.00	668.87	618.68
Adjustment for (increase) / decrease in operating assets				
Trade receivables		438.85		438.48
Unbilled revenue		7.99		-222.40
Loans & Advances		-		-1,259.83
Other financial assets		264.47		-6.75
Inventories		-		
Other Current assets		171.30		1,407.04
Other Non - Current assets		-164.74		
Decrease in Current Assets			181.72	
Increase in Current Liabilities			69.02	
Adjustment for Increase / (decrease) in operating liabilities				
Trade payables		-232.39		360.34
Lease Liabilities		-119.82		-151.24
Other financial liabilities		-58.84		-452.80
Other Liabilities				
Provisions				-1.35
Other Liabilities 1				
Decrease in Current Liabilities			-1,572.36	
Increase in Current Assets			-332.17	
Cash generated from operations		9.82	-984.92	730.18
Income tax paid (net)		0.01	-	273.32
Net cash generated by operating activities		9.81	-984.92	456.86
CASH FLOWS FROM INVESTING ACTIVITIES				
Bank deposits placed				
Inter-corporate deposits placed				
Purchase of investments carried at fair value through profit and loss				
Purchase of investments carried at fair value through OCI				
Purchase of investments carried at amortised cost				
Payments to acquire financial assets				
Purchase of property, plant and equipment				11.44
Right of Use Asset		120.46		
Purchase of intangible assets				
Purchase of Biological Assets other than bearer plants				
Purchase of Fixed Assets and Investment			-25.13	
Ear marked deposits placed with banks				
Bank deposits matured				
Inter-corporate deposits matured				
Proceeds from sale of investments carried at fair value through profit and loss				
Proceeds from sale of investments carried at fair value through OCI				
Proceeds from sale of investments carried at amortised cost				
Proceeds from sale of financial assets				
Proceeds from disposal of property, plant and equipment				
Proceeds from disposal of intangible assets				
Proceeds from ear marked deposits with banks				
F				
L				
C				
Dividend received				
Interest received		-		
Net cash (used in) / generated by investing activities		120.46	-25.13	11.44
CASH FLOWS FROM FINANCING ACTIVITIES				
Changes in the borrowing				
-Long Term		-174.82	1,005.89	(178.27)
-Short Term		73.15	-	(46.52)
Deposits with Vendor/Authorities				
Advances given				
Interest Paid		92.40	-	231.70
Net cash used in financing activities		-194.07	1,005.89	-456.49
Net increase / (decrease) in cash and cash equivalents		-72.79	-4.16	11.80
Cash and cash equivalents at the beginning of the year		273.36	261.58	261.56
Exchange gain/loss on Cash and cash equivalents				
Cash and cash equivalents at the end of the year		200.57	257.42	273.36

For secUR Credentials Limited

ASHISH RAMESH
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Ashish Ramesh Mahendrakar
Managing Director
03584695

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