

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
---	---

Annexure B

The financial details of companies for the previous 3 years as per the audited statement of Accounts:

Name of the Company: SecMark Consultancy Limited (Standalone Financial Statements)

(Amount in Crores)

Particulars	As per last Audited Financial Year	1 year prior to the last Audited Financial Year	2 years prior to the last Audited Financial Year
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Equity Paid up Capital	10.45	10.41	10.38
Reserves and surplus	12.96	10.10	5.66
Carry forward losses	0.00	0.00	0.00
Net Worth	23.41	20.51	16.05
Miscellaneous Expenditure	0.00	0.00	0.00
Secured Loans	12.85	6.56	9.06
Unsecured Loans	0.00	0.00	2.00
Fixed Assets	14.24	10.50	14.20
Income from Operations	37.54	35.11	24.59
Total Income	38.82	35.96	25.29
Total Expenditure	35.36	30.33	28.48
Profit before Tax	3.46	5.63	(3.19)
Profit after Tax	2.57	4.25	(2.36)
Cash profit*	13.42	10.82	4.74
EPS	2.46	4.09	(2.28)
Book value (Amount in Rs) **	22.41	19.70	15.46

* Cash profit is derived as EBITDA - Change in working capital = Cash profit

** Book Value is derived as Networth/ No of equity shares = Book Value per share

For SecMark Consultancy Limited

Name: Ravi Ramaiya

Designation: Managing Director & CEO

DIN: 03510258

Place: Mumbai

Date: 31-08-2026

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
---	---

Annexure B

The financial details of companies for the previous 3 years as per the audited statement of Accounts:

Name of the Company: SecMark Consultancy Limited (Consolidated Financial Statements)

(Amount in Crores)

Particulars	As per last Audited Financial Year	1 year prior to the last Audited Financial Year	2 years prior to the last Audited Financial Year
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Equity Paid up Capital	10.45	10.41	10.38
Reserves and surplus	12.96	10.10	5.62
Carry forward losses	0.00	0.00	0.00
Net Worth	23.41	20.51	16.01
Miscellaneous Expenditure	0.00	0.00	0.00
Secured Loans	12.85	6.56	9.06
Unsecured Loans	0.00	0.00	2.00
Fixed Assets	14.24	10.50	14.20
Income from Operations	37.54	35.11	24.59
Total Income	38.82	36.01	25.29
Total Expenditure	35.36	30.33	28.48
Profit before Tax	3.46	5.68	(3.19)
Profit after Tax	2.57	4.29	(2.36)
Cash profit*	13.42	10.87	4.74
EPS	2.46	4.13	(2.28)
Book value (Amount in Rs) **	22.41	19.70	15.42

* Cash profit is derived as EBITDA - Change in working capital = Cash profit

** Book Value is derived as Networth/ No of equity shares = Book Value per share

For SecMark Consultancy Limited

Name: Ravi Ramaiya

Designation: Director

DIN: 03510258

Place: Mumbai

Date: 31-08-2026

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
--	--

Annexure B

The financial details of companies for the previous 3 years as per the audited statement of Accounts:

Name of the Company: SecMark Holdings Private Limited (Standalone)

(Amount in Crores)

Particulars	As per last Audited Financial Year	1 year prior to the last Audited Financial Year	2 years prior to the last Audited Financial Year
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Equity Paid up Capital	0.01	0.01	0.01
Reserves and surplus	0.24	(0.00)	(0.00)
Carry forward losses	0.00	0.00	0.00
Net Worth	0.25	0.01	0.01
Miscellaneous Expenditure	0.00	0.00	0.00
Secured Loans	0.00	0.00	0.00
Unsecured Loans	0.02	0.02	0.02
Fixed Assets	0.00	0.00	0.00
Income from Operations	0.00	0.00	0.00
Total Income	0.27	0.00	0.00
Total Expenditure	0.00	0.00	0.00
Profit before Tax	0.27	0.00	0.00
Profit after Tax	0.24	0.00	0.00
Cash profit*	(0.02)	(0.00)	(0.00)
EPS	237.91	0.04	0.05
Book value (Amount in Rs) **	247.45	9.54	9.50

* Cash profit is derived as EBITDA - Change in working capital = Cash profit

** Book Value is derived as Networth/ No of equity shares = Book Value per share

For SecMark Holdings Private Limited

Name: Indira Ramaiya

Designation: Director

DIN: 00957872

Place: Mumbai

Date: 31-08-2026

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
--	--

Annexure B

The financial details of companies for the previous 3 years as per the audited statement of Accounts:

Name of the Company: SecMark Holdings Private Limited (Consolidated)

(Amount in Crores)

Particulars	As per last Audited Financial Year	1 year prior to the last Audited Financial Year	2 years prior to the last Audited Financial Year
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Equity Paid up Capital	0.01	0.01	0.01
Reserves and surplus	23.64	20.77	16.27
Carry forward losses	0.00	0.00	0.00
Net Worth	23.65	20.78	16.28
Miscellaneous Expenditure	0.00	0.00	0.00
Secured Loans	12.85	6.56	9.06
Unsecured Loans	0.02	0.50	2.50
Fixed Assets	14.24	10.54	14.24
Income from Operations	37.54	35.11	24.59
Total Income	39.10	36.01	25.30
Total Expenditure	35.36	30.33	28.49
Profit before Tax	3.74	5.68	(3.19)
Profit after Tax	2.81	4.29	(2.36)
Cash profit*	13.69	10.89	4.75
EPS	2020.54	3103.73	(1780.35)
Book value (Amount in Rs) **	23649.12	20784.06	16278.51

* Cash profit is derived as EBITDA - Change in working capital = Cash profit

** Book Value is derived as Networth/ No of equity shares = Book Value per share

For SecMark Holdings Private Limited

Name: Indira Ramaiya

Designation: Director

DIN: 00957872

Place: Mumbai

Date: 31-08-2026

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
---	---

Annexure B

The financial details of companies for the previous 3 years as per the audited statement of Accounts:

Name of the Company: CodiFi Finserv Private Limited

(Amount in Crores)

Particulars	As per last Audited Financial Year	1 year prior to the last Audited Financial Year	2 years prior to the last Audited Financial Year
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Equity Paid up Capital	0.06	0.06	NA
Reserves and surplus	4.84	0.50	NA
Carry forward losses	0.00	0.00	NA
Net Worth	4.90	0.56	NA
Miscellaneous Expenditure	0.00	0.00	NA
Secured Loans	0.00	0.00	NA
Unsecured Loans	0.00	0.00	NA
Fixed Assets	0.29	0.06	NA
Income from Operations	15.32	1.74	NA
Total Income	15.35	1.74	NA
Total Expenditure	9.56	1.06	NA
Profit before Tax	5.79	0.68	NA
Profit after Tax	4.33	0.50	NA
Cash profit*	6.76	0.66	NA
EPS	701.45	80.99	NA
Book value (Amount in Rs) **	0.08	0.01	NA

* Cash profit is derived as EBITDA - Change in working capital = Cash profit

** Book Value is derived as Networth/ No of equity shares = Book Value per share

For **Codifi Finserv Private Limited**

RAGHU RAM
RAJAMANI

Digitally signed by
RAGHU RAM RAJAMANI
Date: 2026.08.31
19:47:15 +05'30'

Name: Raghu Ram Rajamani

Designation: Director

DIN:10383409

Place: Mumbai

Date: 31-08-2026

SECMARK CONSULTANCY LIMITED

CIN: L67190MH2011PLC220404

Standalone Balance Sheet As at March 31, 2026

Particulars	As at March 31, 2026	As at March 31, 2026
	Pre-Merger	Post Merger
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	192.47	221.70
(b) Capital Work In Progress	-	-
(c) Other Intangible Assets	1,231.24	1,231.24
(d) 'Goodwill/ Intangible Assets	-	1,018.81
(e) Financial Assets		
(i) Investments	1.80	1.80
(ii) Other Financial Assets	11.16	40.52
(f) Deferred Tax Assets (net)	-	0.25
(g) Other Non Current Assets	135.65	135.65
	1,572.32	2,649.96
Current Assets		
(a) Financial Assets		
(i) Trade Receivables	232.31	269.89
(ii) Cash and Cash Equivalents	2.04	148.44
(iii) Bank Balance other than (ii) above	2,754.29	2,754.29
(iv) Loans	2.94	54.53
(b) Current Tax Assets (Net)	181.25	181.25
(c) Other Current Assets	72.22	241.98
	3,245.05	3,650.38
TOTAL	4,817.37	6,300.34
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,044.70	1,132.85
(b) Other Equity	1,296.22	2,339.36
	2,340.92	3,472.21
Liabilities		
Non-Current Liabilities		
(a) Deferred Tax Liabilities (net)	22.84	22.84
(b) Provisions	53.24	53.24
	76.08	76.08
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,285.48	1,287.67
(ii) Trade Payables		
Total Outstanding Dues of Micro and Small Enterprise	-	-
Total Outstanding Dues of Creditors other than Micro and Small Enterprise	596.28	754.86
(iii) Other Financial Liabilities	396.70	396.70
(b) Other Current Liabilities	116.43	154.25
(c) Provisions	5.47	158.58
	2,400.38	2,752.06
TOTAL	4,817.37	6,300.34