

Ref: SK/CHN/2025-26/E13**May 30, 2025**

National Stock Exchange of India Limited Capital Market – Listing, Exchange Plaza, 5 th Floor, Plot No. C/1 G Block, Bandra – Kurla Complex, Bandra (E), Mumbai 400 051	BSE Limited 25 th Floor, Phiroze Jeejeebhoy Towers Dalal Street, Fort Mumbai 400001
EQ-SECURKLOUD – ISIN – INE650K01021	Scrip code: 512161 – ISIN – INE650K01021

Dear Sir/ Madam,

Subject: Outcome of Board Meeting

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we wish to inform you that the Board of Directors met today, i.e., Friday, May 30, 2025 and inter-alia approved the following:

1. The audited financial results (standalone and consolidated) for the quarter and year ended March 31, 2025 along with the audit report of the statutory auditors.

Declaration with respect to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed herewith.

2. Appointment of K V Sudhakar, Chartered Accountant, as the Internal Auditor of the Company for the financial year 2025-2026.

Details as required under Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024, are provided in Annexure-I.

Further, we would like to inform you that, the financial results will be published in the newspaper in compliance with Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The financial results will also be available on the website of the Company – www.securekloud.com.

The meeting commenced at 1.30 pm and concluded at 3.30 pm.

This is for your information and records.

Thanking you,

Yours truly,

For SecureKloud Technologies Limited



Jayashree Vasudevan

Company Secretary and Compliance Officer

Details as required under Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024, are provided in Annexure-I.

Appointment of K V Sudhakar, Chartered Accountant, as Internal Auditor of the Company:

Particulars	Details
Name of Internal Auditor & Membership Number	Mr. K V Sudhakar, MRN: 024354
Reason for Change appointment/Reappointment/Cessation (As applicable).	Appointment of Internal Auditors to comply with the provisions of the Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014.
Date of Appointment/reappointment/cessation (as applicable) & Terms of Appointment/reappointment.	Date of Appointment: May 30, 2025 To conduct the Internal Audit for the Financial Year 2025-26.
Brief Profile	<p>KV Sudhakar, B.Sc., (Loyola College, Madras) FCA Article under D N Shankar, Mylapore, Madras DISA from ICAI COP from 1985</p> <p>His areas of expertise include income tax; personal income tax. He has represented clients before, Registrar of Companies, other regulatory authorities. He has worked on various assignments for clients in Manufacturing, Distribution Sales and Societies and Trusts.</p> <p>He has more than 40 years of experience in handling engagements in Statutory Bank Audits.</p> <p>Internal Audit, and audit under tax laws, experience in administration, human resources, and financial planning.</p> <p>Email ID: kvsudhakaraudit@gmail.com Office address: 115/55 TTK Road, Alwarpet. Chennai-18. (2nd floor of Roll baby Roll Restaurant)</p>
Disclosure of relationship between directors (in case of appointment of a director)	Not Applicable

May 30, 2025

National Stock Exchange of India Limited Capital Market – Listing, Exchange Plaza, 5 th Floor, Plot No. C/1 G Block, Bandra – Kurla Complex, Bandra (E), Mumbai 400 051	BSE Limited 25 th Floor, Phiroze Jeejeebhoy Towers Dalal Street, Fort Mumbai 400001
EQ-SECURKLOUD – ISIN – INE650K01021	Scrip code: 512161 – ISIN – INE650K01021

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

In compliance with the Provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LADNRO/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. K. Gopal Rao & Co., Statutory auditors of the Company have issued the Audit Reports with unmodified opinions on the Audited Financial results of the Company (Standalone & Consolidated) for the quarter / year ended March 31, 2025.

Kindly take this declaration on your records.

Yours truly,

For Securecloud Technologies Limited



Ramachandran S
Chief Financial Officer

Suresh Venkatachari
Chief Executive Officer



Independent Auditor's Report on the Audit of Quarterly and Year-to-Date Standalone Financial Results

To
The Board of Directors
SecureKloud Technologies Limited

1. We have audited the accompanying Statement of Standalone Financial Results of **SecureKloud Technologies Limited** ("the Company"), for the quarter and year ended March 31, 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ("the Circular").

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

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard, and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net loss and other comprehensive loss and other financial information for the quarter ended March 31, 2025 as well as the year to date results for the period from April 01, 2024 to March 31, 2025.

2. **Basis of opinion**

We conducted our audit in accordance with the Standards on Auditing ('the SAs') specified under Section 143(10) of the Act. Our responsibilities under those Standards 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 and its associates in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("The 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

3. **Management's Responsibility**

The Management of the Company is responsible for preparation of these 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 the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act, 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding

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the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are responsible 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 management and 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.

4. 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 the 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 the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- i) 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.
- ii) 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 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 operating effectiveness of such controls.
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors in the standalone financial results.
- iv) 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

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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 standalone 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 or developments may cause the Company to cease to continue as a going concern.

- v) Evaluate the overall presentation, structure and content of the standalone financial results including the disclosures, and whether the standalone 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.

5. Emphasis of Matters

- a) It is observed that the revenue from customers (third parties) has declined from INR 910 lakhs to INR 352 lakhs during the year due to loss of few existing customers and non-addition of new customers in the financial year. The Company derives substantial revenue and profits from its subsidiaries.
- b) The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Impairment in investments in subsidiaries:

The Company has recognized impairment in its investment in subsidiaries (refer to note no.4) amounting to INR 1,080.73 lakhs during the year.

Concentration risk from subsidiary may potentially raise doubt about the Company's ability to continue as a going concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As the Company's subsidiaries contribute 93% of the total revenue, sharp decline in the revenue from subsidiaries impacts the profits and raise substantial doubt about its ability to continue as a going concern.

We have relied on the impairment testing carried out by the management based on Discounted Future Cash Flows.

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6. **Other Matter**

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

For **K. Gopal Rao & Co.**
Chartered Accountants
FRN: 000956S



CA Gopal Krishna Raju

Partner

Membership No: 205929

UDIN: 25205929BMLDMR1108

Place: Chennai

Date: May 30, 2025

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SECUREKLOUD TECHNOLOGIES LIMITED

(CIN: L72300TN1993PLC101852)

Registered Office: Bascon Futura SV, 5th Floor, 10/1, Venkatanarayana Road, T.Nagar, Chennai - 600017

Statement of Audited Standalone Financial Results for the quarter and year ended March 31, 2025

(₹ in lakhs except EPS)

S.No	Particulars	Quarter ended			Year ended	
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue from operations	1,170.44	1,111.17	1,039.32	4,683.01	5,022.92
	Other income	16.02	137.67	11.02	169.85	50.41
	Total income	1,186.46	1,248.84	1,050.34	4,852.86	5,073.33
2	Expenses					
	Employee benefits expense	894.48	799.62	1,055.39	3,420.13	3,652.93
	Finance costs	114.74	122.55	122.20	493.22	508.11
	Depreciation and amortization expense	33.85	87.37	67.92	254.21	281.52
	Other expenses	232.66	60.71	180.44	502.96	534.98
	Total expenses	1,275.73	1,070.25	1,425.95	4,670.52	4,977.54
3	Profit/ (loss) before exceptional items and tax (1-2)	(89.27)	178.59	(375.61)	182.34	95.79
4	Exceptional items (Note 4)	(1,080.73)	-	(2,832.61)	(1,080.73)	(2,832.61)
5	Profit/ (loss) before tax (3-4)	(1,170.00)	178.59	(3,208.22)	(898.39)	(2,736.82)
6	Tax expense					
	- Current tax	(14.90)	29.81	(63.35)	30.44	15.33
	- Tax related to previous period	-	-	-	-	-
	- Deferred tax	19.96	(5.21)	5.48	8.47	29.11
7	Net profit/ (loss) after tax for the period (5-6)	(1,175.06)	153.99	(3,150.35)	(937.30)	(2,781.26)
8	Other comprehensive income/ (loss)					
	Items that will not be reclassified to the statement of profit and Loss					
	Actuarial gain/ (loss) on defined benefit obligation	19.22	-	8.03	20.79	10.51
	Income tax relating to items that will not be reclassified to the statement of profit or loss	3.21	-	1.33	3.47	1.75
	Total other comprehensive income/ (loss) (Net of tax)	22.43	-	9.36	24.26	12.26
9	Total comprehensive income/ (loss) for the period (7+8)	(1,152.63)	153.99	(3,140.99)	(913.04)	(2,769.00)
10	Paid-up equity share capital [Face value of INR 5/- each]	1,670.53	1,670.53	1,670.53	1,670.53	1,670.53
	Weighted average number of equity shares for the purpose of calculating Basic EPS	3,34,10,605	3,34,10,605	3,34,10,605	3,34,10,605	3,34,10,605
	Weighted average number of equity shares for the purpose of calculating Diluted EPS	3,34,10,605	3,34,10,605	3,34,10,605	3,34,10,605	3,34,10,605
	Reserves (Other Equity) - excluding any revaluation reserve				5,351.55	6,264.60
11	Earnings per equity share (EPS) [Face value of INR 5/- each]					
	(a) Basic EPS (INR)	(3.45)	0.46	(9.40)	(2.73)	(8.29)
	(b) Diluted EPS (INR)	(3.45)	0.46	(9.40)	(2.73)	(8.29)
		[not annualised]	[not annualised]	[not annualised]	[annualised]	[annualised]



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Audited Standalone Balance Sheet as at March 31, 2025

(₹ in Lakhs)

Particulars	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
A ASSETS		
I Non-current assets		
Property, plant and equipment	25.55	160.01
Right-of-use assets	210.52	247.49
Financial assets		
Investments	10,113.20	11,193.93
Loans	48.42	80.49
Non - Current tax assets (net)	2.95	2.95
Deferred tax assets (net)	51.92	56.92
Total non-current assets	10,452.56	11,741.79
II Current assets		
Financial assets		
Trade receivables	4,600.74	3,331.65
Cash and cash equivalents	2.22	6.35
Other financial assets	7.86	19.05
Other current assets	68.82	80.51
Current tax assets (net)	108.74	199.29
Total current assets	4,788.38	3,636.85
Total assets (I+II)	15,240.94	15,378.64
B EQUITY AND LIABILITIES		
III Equity		
Equity share capital	1,670.53	1,670.53
Other equity	5,351.55	6,264.60
Total equity	7,022.08	7,935.13
IV Non-current liabilities		
Financial liabilities		
Borrowings	3,324.84	3,173.21
Lease Liabilities	136.90	97.14
Provisions	199.06	214.46
Total non-current liabilities	3,660.80	3,484.81
V Current liabilities		
Financial liabilities		
Borrowings	1,566.90	1,632.40
Lease liabilities	69.51	191.11
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	8.06	22.76
Total outstanding dues of creditors other than micro enterprises and small enterprises	52.11	68.27
Other financial liabilities	571.35	596.15
Other current liabilities	2,236.48	1,390.70
Provisions	53.65	57.31
Total current liabilities	4,558.06	3,958.70
Total equity and liabilities (III+IV+V)	15,240.94	15,378.64

By Order of the Board
For and behalf of the Board of Directors

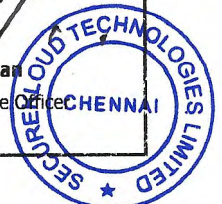
Krishnamurthy Venkateswara

Whole-time director and Chief Revenue Officer

DIN:10886686

Place : Chennai

Date: May 30, 2025



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Statement of Audited Standalone Financial Results for the quarter and year ended March 31, 2025

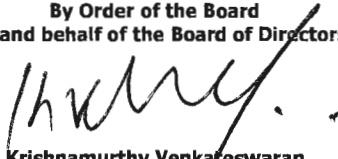
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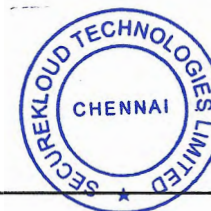
- 1 The above standalone financial results for the quarter and year ended March 31, 2025 were reviewed by the audit committee and approved by the Board of Directors in its meeting held on May 30, 2025 in line with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. The Statutory auditors of the Company have carried out a limited review of the above unaudited standalone financial results and have issued an unmodified review opinion on the same in accordance with SEBI Circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019. The review report of the statutory auditors is being filed with the National Stock Exchange of India Limited ('NSE') and BSE Ltd ('BSE') and is also available on the Company's website. The standalone financial results have been prepared in accordance with applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, as amended, from time to time.
- 2 The company operates in a single segment, i.e., "Information and Technology Services" and hence, does not have any additional disclosures to be made under Ind AS 108 – Operating Segments.
- 3 The Appeal filed by the Company before Hon'ble Securities Appellate Tribunal against the order from SEBI levying a penalty of INR 400 lakhs has been heard and the final order yet to be passed. On April 29 2025, the Honourable Securities Appellate Tribunal has granted a stay on the collection of penalty of INR 400 lakhs subject to the condition that the Company deposits INR 200 lakhs (50% of the penalty amount) within six weeks.
- 4 The company has reported loss due to impairment in the investments made in overseas subsidiaries of INR 1,080.73 lakhs during the year.
- 5 The figures for the quarters ended March 31, 2025 and March 31, 2024 are the balancing figures between the audited figures for the year ended March 31, 2025 and March 31, 2024 and unaudited year to date figures for the nine months ended December 31, 2024 and December 31, 2023 respectively, which were subject to limited review by the Statutory Auditors.
- 6 The figures in the previous period financial results have been reclassified to conform to the presentation of the current quarter financial results. These reclassifications have no effect on the previously reported net profit/loss.

Place : Chennai
Date: May 30, 2025



By Order of the Board
For and behalf of the Board of Directors


Krishnamurthy Venkateswaran
Whole-time director and Chief Revenue Officer
DIN:10886686



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Audited Standalone Cash Flow Statement for the year ended March 31, 2025

(₹ in Lakhs)

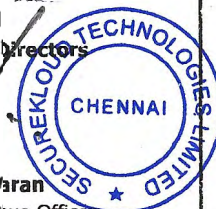
Particulars	For the year ended March 31, 2025 (Audited)	For the year ended March 31, 2024 (Audited)
I. Cash flow from operating activities		
Profit/(loss) for the period/year	(937.30)	(2,781.26)
<i>Adjustments for:</i>		
Tax expenses	38.91	44.44
Finance costs	493.22	508.11
Depreciation and amortisation expense	254.21	281.52
Exceptional Items	1,080.73	2,832.61
Loss on sale of property, plant and equipment (net)	-	-
Income on deposits and loans	-	-
Fair value gain on financial instruments	(5.19)	(3.93)
Other income	(59.76)	-
Net unrealised exchange gain/(loss)	(64.59)	(10.03)
Operating profit before working capital and other changes	800.23	871.46
<i>Adjustments for (increase)/decrease in operating assets:</i>		
Trade receivables	(1,204.50)	(1,264.83)
Other current financial assets	11.19	130.95
Other current assets	11.69	130.41
<i>Adjustments for increase/(decrease) in operating liabilities:</i>		
Trade payables	(15.18)	(43.75)
Provisions (non-current)	(15.40)	12.94
Other non current liabilities	-	-
Provisions (current)	17.13	7.27
Other current financial liabilities	-	383.00
Other current liabilities	845.78	508.77
Cash generated from operations	450.94	736.22
Net income tax paid (including interest paid there on)	60.12	55.29
Net cash flow from operating activities (A)	511.06	791.51
II. Cash flow from investing activities		
Capital expenditure on property, plant and equipment	-	(15.19)
Proceeds from sale of property, plant and equipment	-	-
Security deposits	(52.78)	(0.86)
Investment made during the period/year	-	-
Interest received on fixed deposits	-	-
Net cash flow used in investing activities (B)	(52.78)	(16.05)
III. Cash flow from financing activities		
Proceeds from issue of equity shares/warrants (including premium)	-	-
Borrowings taken during the period/year	307.42	-
Payment of lease liabilities (net)	(56.95)	(137.89)
Borrowings repaid during the period/year	(238.14)	(305.65)
Finance costs paid	(474.74)	(339.78)
Net cash flow from financing activities (C)	(462.41)	(783.32)
Net Increase/(decrease) in cash and cash equivalents (A) + (B) + (C)	(4.13)	(7.87)
Cash and cash equivalents at the beginning of the period/ year	6.35	14.22
Cash and cash equivalents at the end of the period/ year	2.22	6.35



Place : Chennai
Date: May 30, 2025

By Order of the Board
For and behalf of the Board of Directors

Krishnamurthy Venkateswaran
Krishnamurthy Venkateswaran
Whole-time director and Chief Revenue Officer
DIN:10886686



Independent Auditor's Report on the Audit of Quarterly and Year to date Consolidated Financial Results

To
The Board of Directors
SecureKloud Technologies Limited

1. We have audited the accompanying Statement of Consolidated Financial Results of **SecureKloud Technologies Limited** ("the Company or Parent"), its Indian and overseas subsidiaries (together referred to as the "Group") for the quarter and year ended March 31, 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ("the Circular").(check if the circular has been updated)

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

- a. include the financial results of the following entities:

S.No.	Name of the Company	Relationship with the Parent Company
1	Blockedge Technologies Inc, USA	Subsidiary
2	Healthcare Triangle Private Limited, India	Subsidiary
3	SecureKloud Technologies Inc, USA	Subsidiary
4	SecureKloud Technologies Inc., Canada	Step down subsidiary
5	Healthcare Triangle Inc, USA	Subsidiary
6	Devcool Inc., USA	Step down subsidiary

- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net loss and other comprehensive loss and other financial information of the Group for the quarter ended March 31, 2025 as well as the year to date results for the period from April 01, 2024 to March 31, 2025.

2. Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ('the SAs') specified under Section 143(10) of 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 and its associates in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("The 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

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3. Management's Responsibility

The Management of the Company is responsible for preparation of these 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 the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act, 2013, 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are responsible 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 consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the management and the Board of Directors are responsible for assessing the Group'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 Group or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Group.

4. 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 the 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 the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- i) 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.
- ii) 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 responsible for expressing our opinion on whether the Parent and its Indian subsidiaries have adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates

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and related disclosures made by the Board of Directors in the consolidated financial results.

- iv) 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 Group'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 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.
- v) 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.
- vi) Obtain sufficient appropriate audit evidence regarding the financial results 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 audit of the financial information of such entities included in consolidated financial results.

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.

5. Emphasis of Matter

Concentration risk from subsidiary may potentially raise doubt about the group's ability to continue as a going concern

We draw your attention to the cash losses incurred by the Group amounting to INR 3,754 lakhs during the year ended March 31, 2025 and INR 4,536 lakhs during the year ended March 31, 2024.

During the year, Healthcare Triangle, Inc a subsidiary of the Company, acquired the cloud and technology business of SecureKloud Technologies, Inc through a common control transaction (Refer Note 3). We have been informed that this acquisition would bring synergies in service delivery and support. In addition, Healthcare Triangle, Inc, raised \$15.20 million growth capital from institutional investors (Refer note 4).

Hence the accompanying financial statements have been prepared assuming that the Group will continue as a going concern. The Group's continued operating losses raise substantial doubt about its ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

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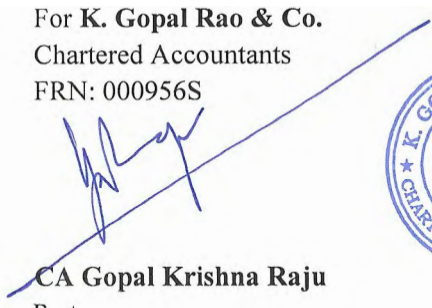


The Group is working on detailed plans to optimize costs to make the operations profitable. Our opinion is not modified in respect of the above matter.

6. Other Matter

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

For **K. Gopal Rao & Co.**
Chartered Accountants
FRN: 000956S



CA Gopal Krishna Raju

Partner

Membership No: 205929

UDIN: 25205929BMLDMS1188

Place: Chennai

Date: May 30, 2025

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SECUREKLOUD TECHNOLOGIES LIMITED

(CIN: L72300TN1993PLC101852)

Registered Office: Bascon Futura SV, 5th Floor, 10/1, Venkatanarayana Road, T.Nagar, Chennai - 600017

Statement of Audited Consolidated Financial Results for the quarter and year ended March 31, 2025

(₹ in lakhs except EPS)

S.No.	Particulars	Quarter ended			Year ended	
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	a) Revenue from operations	3,595.85	4,080.81	5,967.32	16,766.68	34,031.58
	b) Other income	131.54	146.13	82.39	294.58	162.49
	Total income	3,727.39	4,226.94	6,049.71	17,061.26	34,194.07
2	Expenses					
	a) Employee benefits expense	3,211.32	3,745.08	5,803.01	15,579.92	31,641.52
	b) Finance costs	592.52	214.40	257.01	1,614.56	1,543.47
	c) Depreciation and amortization expense	152.88	225.87	361.70	790.33	1,736.53
	d) Loss on impairment of goodwill and intangible assets	-	-	3,238.81	-	3,238.81
	e) Other expenses	983.18	894.87	1,377.88	3,620.72	5,545.03
	Total expenses	4,939.90	5,080.22	11,038.41	21,605.53	43,705.36
3	Profit/ (loss) before exceptional items and tax (1-2)	(1,212.51)	(853.28)	(4,988.70)	(4,544.27)	(9,511.29)
4	Exceptional items	-	-	-	-	-
5	Profit/ (loss) before tax (3-4)	(1,212.51)	(853.28)	(4,988.70)	(4,544.27)	(9,511.29)
6	Tax expense					
	- Current tax	(22.31)	36.73	(59.92)	30.44	41.96
	- Tax related to previous period	-	-	-	-	-
	- Deferred tax	19.96	(5.21)	5.48	8.47	29.11
7	Net profit/ (loss) after tax for the period (5-6)	(1,210.16)	(884.80)	(4,934.26)	(4,583.18)	(9,582.36)
8	Other comprehensive income/ (loss)					
	Items that will not be reclassified to the statement of profit and Loss					
	(a) Remeasurement of the defined benefit plans	19.22	-	8.03	20.79	10.51
	(b) Income tax relating to items that will not be reclassified to the statement of profit or loss	3.21	-	1.35	3.47	1.76
	Total other comprehensive income/ (loss) (net of tax)	22.43	-	9.38	24.26	12.27
9	Total comprehensive income/ (loss) for the period (7+8)	(1,187.73)	(884.80)	(4,924.88)	(4,558.92)	(9,570.09)
10	Profit/ (loss) attributable to:					
	Owners of the company	246.60	(962.65)	(1,743.10)	(1,393.10)	(3,641.19)
	Non-controlling Interest	(1,456.76)	77.85	(3,191.16)	(3,190.08)	(5,941.17)
11	Other comprehensive income/ (loss) attributable to:					
	Owners of the company	22.43	-	9.38	24.26	12.27
	Non-controlling Interest	-	-	-	-	-
12	Total comprehensive income/ (loss) attributable to:					
	Owners of the company	269.03	(962.65)	(1,733.72)	(1,368.84)	(3,628.92)
	Non-controlling Interest	(1,456.76)	77.85	(3,191.16)	(3,190.08)	(5,941.17)
13	Paid-up equity share capital [Face value of INR 5/- each]	1,670.53	1,670.53	1,670.53	1,670.53	1,670.53
	Number of equity shares	3,34,10,605	3,34,10,605	3,34,10,605	3,34,10,605	3,34,10,605
	Weighted average number of equity shares	3,34,10,605	3,34,10,605	3,34,10,605	3,34,10,605	3,34,10,605
	Reserves (Other Equity) - excluding any revaluation reserve				5,923.57	(3,269.63)
14	Earnings per equity share (EPS) [Face value of INR 5/- each]					
	(a) Basic (INR)	0.81	(2.88)	(5.19)	(4.10)	(10.86)
	(b) Diluted (INR)	0.81	(2.88)	(5.19)	(4.10)	(10.86)
		[not annualised]	[not annualised]	[not annualised]	[annualised]	[annualised]



SECUREKLOUD TECHNOLOGIES LIMITED

(CIN: L72300TN1993PLC101852)

Registered Office: Bascon Futura SV, 5th Floor, 10/1, Venkatanarayana Road, T.Nagar, Chennai - 600017

Statement of Audited Consolidated Balance Sheet as at March 31, 2025

(₹ in lakhs)

Particulars	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
A ASSETS		
I Non-current assets		
Property, plant and equipment	27.72	193.66
Right-of-use assets	210.52	247.49
Goodwill	12,827.16	12,827.16
Other intangible assets	1,121.09	1,618.09
Financial assets		
Other financial assets	76.44	147.24
Deferred tax assets (net)	51.92	56.92
Non current tax assets	2.95	2.95
Total non-current assets	14,317.80	15,093.51
II Current Assets		
Financial assets		
Trade receivables	1,966.85	3,282.73
Cash and cash equivalents	5,981.38	356.85
Other financial assets	747.69	116.14
Current Tax Assets (net)	108.74	20.22
Other current assets	443.72	687.69
Total current assets	9,248.38	4,463.63
Total Assets (I+II)	23,566.18	19,557.14
B EQUITY AND LIABILITIES		
III Equity		
Equity share capital	1,670.53	1,670.53
Other equity	780.06	(2,272.48)
Equity attributable to owners of the company	2,450.59	(601.95)
Non Controlling Interest	5,143.51	(997.15)
Total Equity	7,594.10	(1,599.10)
IV Non-current liabilities		
Financial liabilities		
Borrowings	3,719.11	3,583.44
Lease liabilities	136.89	97.15
Provisions	199.06	214.45
Total non-current liabilities	4,055.06	3,895.04
V Current liabilities		
Financial liabilities		
Borrowings	6,724.20	8,198.13
Lease liabilities	69.51	191.11
Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	8.94	20.11
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,442.96	3,999.64
Other financial liabilities	2,117.08	4,463.12
Other current liabilities	500.68	331.78
Provisions	53.65	57.31
Total Current Liabilities	11,917.02	17,261.20
Total Equity and Liabilities (III+IV+V)	23,566.18	19,557.14

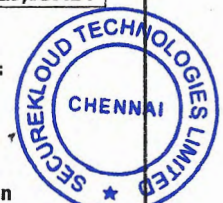


Place : Chennai
Date: May 30, 2025

By Order of the Board
For and behalf of the Board of Directors

[Signature]
Krishnamurthy Venkateswaran

Whole-time director and Chief Revenue Officer
DIN:10886686



SECURECLOUD TECHNOLOGIES LIMITED
(CIN: L72300TN1993PLC101852)

Registered Office: Bascon Futura SV, 5th Floor, 10/1, Venkatanarayana Road, T.Nagar, Chennai - 600017

Statement of Audited Consolidated Financial Results for the quarter and year ended March 31, 2025

Notes

- 1 The above consolidated financial results for the quarter and twelve months ended March 31, 2025, were reviewed by the audit committee and approved by the Board of Directors in its meeting held on May 30, 2025, in line with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. The Statutory auditors of the Company have carried out an audit of the consolidated financial results and have issued an unmodified review opinion on the same in accordance with SEBI Circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019. The review report of the statutory auditors is being filed with the National Stock Exchange of India Limited ("NSE") and BSE Ltd ("BSE") and is also available on the Company's website. The Consolidated financial results have been prepared in accordance with applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, as amended, from time to time.
- 2 The Company operates in a single segment, i.e., "Information and Technology Services" and hence, does not have any additional disclosures to be made under Ind AS 108 - Operating Segments.
- 3 On October 21, 2024, Healthcare Triangle, Inc ("Company") acquired all of the business, assets, and operations relating to cloud and technology domain of SecureKloud Technologies, Inc ("Target") a Nevada corporation. This a common control transaction and the consideration for the Acquired Assets consisted of the issuance of 1,600,000 shares Series B Convertible Preferred Stock in the Company which may be convertible each into 10 common shares at the holder's option (subject to shareholder's approval), for a total consideration of USD 7.44 million.
- 4 On February 27, 2025, Healthcare Triangle, Inc. (the "Company") entered into Securities Purchase Agreements dated February 27, 2025 (the "Purchase Agreement") with institutional investors (the "Investors") for the private placement of 36,190,485 units (each a, "Unit"), each Unit consisting of one share of the Company's common stock ("Common Stock") or one pre-funded warrant (a "Pre-Funded Warrant") to purchase one share of common stock, one Series A Warrant (a "Series A Warrant") to purchase one share of common stock and one Series B Warrant (a "Series B Warrant" and together with the Series A Warrant, the "Purchase Warrants") to purchase one share of common stock at an offering price of \$0.42 per Unit (or \$0.41999 per Unit in the case of Units that include pre-funded warrants). The entire transaction has been priced at the market under Nasdaq rules and closed on February 28, 2025.
- 5 SecureKloud Technologies Limited ("the Company") consolidates the financial statements of its overseas subsidiary in accordance with Indian Accounting Standard (Ind AS) 110 – Consolidated Financial Statements. Mr Suresh Venkatachari, Chairman of the Company, holds 20,000 Series A Preferred Stocks (1,000 votes per Series A preferred stock) in Healthcare Triangle, Inc which gives the Company 55% of the voting rights. The Board has evaluated the governance structure and voting rights in Healthcare Triangle, Inc its overseas subsidiary and concluded that it exercises control as defined under Ind AS 110. Accordingly, the financial statements of the overseas subsidiary have been consolidated line-by-line on a uniform accounting basis, after eliminating all intra-group balances, transactions, unrealized gains and losses.
- 6 On May 27, 2025, QuantumNexis, Inc, a 100% subsidiary of Healthcare Triangle, Inc announced the acquisitions of Niyama Healthcare, Inc and Ezovion Solutions for an aggregate consideration up to Five Million Seven Hundred Thousand Dollars (\$5,700,000), payable \$1,500,000 as upfront cash, \$3,000,000 in common stocks and an earn-out of up to \$1,200,000, payable in cash based on the achievement of certain agreed-upon financial targets during the first 12 months following the closing date.
- 7 The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified in respect of the above matter.
- 8 The figures for the quarters ended March 31, 2025 and March 31, 2024 are the balancing figures between the audited figures for the year ended March 31, 2025 and March 31, 2024 and unaudited year to date figures for the nine months ended December 31, 2024 and December 31, 2023 respectively, which were subject to limited review by the Statutory Auditors.
- 9 The figures in the previous period financial results have been reclassified to confirm to the presentation of the current quarter financial results. These reclassifications have no effect on the previously reported net loss/profit.



Place : Chennai
Date: May 30, 2025

By Order of the Board
For and behalf of the Board of Directors


Krishnamurthy Venkateswaran
Whole-time director and Chief Revenue Officer
DIN:10886686



SECUREKLOUD TECHNOLOGIES LIMITED

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Audited Consolidated Cash Flow Statement for the year ended March 31, 2025

(₹ in lakhs)

Particulars	Year ended March 31, 2025 (Audited)	Year ended March 31, 2024 (Audited)
I. Cash flow from operating activities		
Loss for the year	(4,583.18)	(9,582.36)
<i>Adjustments for:</i>		
Income tax expense recognised in the statement of profit and loss	38.91	71.07
Finance cost recognised in statement of profit and loss	1,614.56	1,543.47
Loss on impairment of goodwill and intangible assets	-	3,238.81
Adjustment of contingent consideration against goodwill and intangibles	-	(585.53)
Depreciation and amortisation Expense	790.33	1,736.53
Share based payment expense at subsidiary	82.65	103.47
Allowance for expected credit losses	131.20	(6.41)
Net Unrealised Exchange Gain/ (loss)	(64.59)	(10.03)
Loss on Sale of Property, Plant and Equipment (Net)	-	-
Operating loss before working capital and other changes	(1,990.12)	(3,490.98)
<i>Adjustments for (increase)/decrease in operating assets:</i>		
Trade Receivables	1,315.88	3,369.79
Other Non Current Financial Assets	70.80	(22.60)
Other Non Current Assets	-	-
Other Current Financial Assets	(631.55)	178.22
Other Current Assets	243.97	(45.99)
<i>Adjustments for increase/(decrease) in operating liabilities:</i>		
Trade Payables	(1,567.85)	1,187.02
Provisions (Non-current)	(15.40)	12.94
Provisions (Current)	(3.65)	(3.23)
Other Current Financial Liabilities	(2,346.04)	(1,030.96)
Other Current Liabilities	168.90	55.88
Cash generated from operations	(4,755.06)	210.09
Net Income Tax paid (including interest paid there on)	(115.50)	241.57
Net cash flow from/ used in operating activities (A)	(4,870.56)	451.66
II. Cash flow from investing activities		
Capital expenditure on Property, plant and equipment	-	(23.56)
Proceeds from sale of Property, plant and equipment	-	-
Security Deposits	(52.78)	-
Interest Received on Fixed Deposits	-	-
Net cash flow used in investing activities (B)	(52.78)	(23.56)
III. Cash flow from financing activities		
Net proceeds from preferential issue of shares by Healthcare Triangle Inc.	-	410.77
Buyback of shares by Healthcare Triangle Inc.	-	-
Proceeds from issue of equity shares/ warrants (including premium)	11,563.69	-
Borrowings taken during the year	10,390.59	4,625.90
Borrowings (including lease liabilities) repaid during the year	(10,836.45)	(4,637.01)
Finance Costs	(1,079.43)	(1,284.31)
Net cash flow from/ used in financing activities (C)	10,038.40	(884.65)
Effect of foreign currency translation adjustment (D)	509.47	319.25
Net Increase/ (Decrease) in Cash and Cash Equivalents (A) + (B) + (C) + (D)	5,624.53	(137.30)
Cash and cash equivalents at the beginning of the year	356.85	494.15
Cash and cash equivalents at the end of the year	5,981.38	356.85

Place : Chennai
Date: May 30, 2025



By Order of the Board
For and on behalf of the Board of Directors

Krishnamurthy Venkateswara
Whole-time director and Chief Revenue Officer
DIN:10886686

