

October 25, 2024

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| BSE Limited PJ. Towers, Dalal Street Mumbai-400001 Script Code: 542233 | National Stock Exchange of India Ltd, Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai -400051 Script Code: TREJHARA |
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SUB: UNAUDITED (STANDALONE & CONSOLIDATED) FINANCIAL RESULTS FOR THE SECOND QUARTER/SIX MONTHS ENDED 30TH SEPTEMBER, 2024 ALONG WITH LIMITED REVIEW REPORT.

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, kindly find enclosed herewith Un-Audited (Standalone & Consolidated) Financial Results for the second quarter/six months ended 30th September, 2024, along with Limited Review Report thereon received from M/s. Bansi Khandelwal & Co, Statutory Auditors of the Company.

For Trejhara Solutions Limited


Shardul Inamdar
Company Secretary



Independent Auditor's Review Report on the Quarter and Half Year Ended Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Trejhara Solutions Limited**

1. I have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Trejhara Solutions Limited** ("the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group'), for the quarter and half year ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulation').
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. My responsibility is to express a conclusion on the Statement based on my review.
3. I have conducted my 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

I also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. The Statement includes the result of the following entities:
Parent Company:
(i) Trejhara Solutions Limited
Subsidiaries:
(i) Auroscient Outsourcing Limited
(ii) Trejhara Pte. Limited
5. Based on my review conducted as above, and except for the possible effect of the matters described in paragraph 6 and 7 below, nothing has come to my attention that causes me to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. The accompanying unaudited consolidated financial result includes unaudited interim financial results and other unaudited financial information in respect of one subsidiary, whose interim financial results reflect total assets of Rs. 4031.96 lakhs as at 30th September 2024, total revenues of Rs. 568.09 lakhs and Rs. 1119.50 lakhs, total net profit after tax of Rs. 37.68 lakhs and Rs. 97.27 lakhs, total comprehensive income of Rs. 37.58 lakhs and Rs. 97.05 lakhs for the quarter ended 30th September, 2024 and for the period 1st April 2024 to 30th September 2024, respectively, and net cash outflow of Rs. (8.82) lakhs for the period 1st April 2024 to 30th September 2024 as considered in the Statement which have been reviewed by other auditor, whose reports have been furnished to me by the management. My conclusion, in so far as it relates to the affairs of a subsidiary is based solely on the report of other auditor. My conclusion is not modified in respect of this matter.
7. The accompanying unaudited consolidated financial results include the financial results of one subsidiary which have been neither reviewed by me nor by the other auditors, whose financial results reflect total assets of Rs. 3629.56 lakhs as at 30th September 2024, total revenues of Rs. 30.84 lakhs and Rs. 30.84 lakhs, total net profit after tax of Rs. 27.35 lakhs and Rs. 23.14 lakhs, total comprehensive income of Rs. 27.35 lakhs and Rs. 23.14 lakhs for the quarter ended 30th September, 2014 and for the period 1st April 2024 to 30th September 2024, respectively, and net cash outflow of Rs. 24.26 lakhs for the period 1st April 2024 to 30th September 2024 as considered in the consolidated unaudited financial results. Financial results have been presented solely based on information compiled by the Holding Company's Management and approved by the Board of Directors of the company. According to the information and explanations given to me by the Holding Company's Management, financial results is not material to the Group

For Bansi Khandelwal & Co.
Chartered Accountants
Firm Registration No. 145850W



Bansi Khandelwal
Proprietor
Membership No. 138205
UDIN: 24138205BKBKCC7217



Place: Mumbai
Date: 25th October 2024

Trejhara Solutions Limited

Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended September 30, 2024

| | | (Rs.in lakhs) | | | | | |
|-----------|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Sr No | Particulars | Quarter ended | | | Half Year ended | | Year ended |
| | | 30-Sep-24 | 30-Jun-24 | 30-Sep-23 | 30-Sep-24 | 30-Sep-23 | 31-Mar-24 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Income | | | | | | |
| | (a) Revenue from Operations | 634.31 | 604.76 | 602.82 | 1,239.07 | 1,005.79 | 2,284.69 |
| | (b) Other Income | 119.14 | 91.14 | 61.54 | 210.28 | 214.88 | 167.24 |
| | (c) Total Income [(a) + (b)] | 753.45 | 695.90 | 664.36 | 1,449.35 | 1,220.67 | 2,451.93 |
| 2 | Expenses | | | | | | |
| | (a) Software Service Charges | 116.54 | 102.82 | 60.95 | 219.36 | 75.44 | 418.50 |
| | (b) Employee Benefits Expense | 306.63 | 293.12 | 244.35 | 599.75 | 523.75 | 1,031.14 |
| | (c) Finance Costs | 4.69 | 8.18 | 35.99 | 12.87 | 95.74 | 102.90 |
| | (d) Depreciation and Amortisation Expense | 95.67 | 94.44 | 106.50 | 190.11 | 218.27 | 406.70 |
| | (e) Other Expenses | 88.39 | 80.00 | 40.09 | 168.39 | 64.86 | 228.62 |
| | (f) Total Expenses [(a) to (e)] | 611.92 | 578.56 | 487.88 | 1,190.48 | 978.06 | 2,187.86 |
| 3 | Profit before Exceptional Items and Tax [1 (c) - 2 (f)] | 141.53 | 117.34 | 176.48 | 258.87 | 242.61 | 264.07 |
| 4 | Exceptional Gain/ (Loss) (net) | - | - | (123.75) | - | (123.75) | 1,233.38 |
| 5 | Profit before Tax [3+4] | 141.53 | 117.34 | 52.73 | 258.87 | 118.86 | 1,497.45 |
| 6 | Tax Expenses | | | | | | |
| | (a) Current Tax | 26.70 | 21.76 | 14.02 | 48.46 | 42.86 | 95.41 |
| | (b) Deferred Tax Charge /(Credit) | 4.65 | 4.16 | (9.13) | 8.81 | (62.38) | (1.53) |
| 7 | Profit after Tax from Continuing Operations [5 - 6] | 110.18 | 91.42 | 47.84 | 201.60 | 138.38 | 1,403.57 |
| 8 | Profit from Discontinued Operations | - | - | 448.84 | - | 845.13 | 760.49 |
| 9 | Tax Expenses of Discontinued Operations | - | - | 110.27 | - | 203.43 | 192.19 |
| 10 | Profit after Tax from Discontinued Operations [8 - 9] | - | - | 338.57 | - | 641.70 | 568.30 |
| 11 | Other Comprehensive Income/ (Loss) (net of tax) | 0.59 | (3.98) | (2.88) | (3.39) | (18.95) | (21.08) |
| 12 | Total Comprehensive Income [7+10+11] | 110.77 | 87.44 | 383.53 | 198.21 | 761.13 | 1,950.79 |
| 13 | Paid-up Equity Share Capital (Face Value of Rs.10 each) | 1,451.63 | 1,451.63 | 1,181.63 | 1,451.63 | 1,181.63 | 1,451.63 |
| 14 | Other Equity (Excluding Revaluation Reserve) | - | - | - | - | - | 20,669.13 |
| 15 | Earnings per Equity Share* | | | | | | |
| | Earnings per equity share (for continuing operations) | | | | | | |
| | - Basic and Diluted (In Rs.) | 0.76 | 0.63 | 0.40 | 1.39 | 1.17 | 11.04 |
| | Earnings per equity share (for discontinued operations) | | | | | | |
| | - Basic and Diluted (In Rs.) | - | - | 2.87 | - | 5.43 | 4.47 |
| | Earnings per equity share (for continuing and discontinued) | | | | | | |
| | - Basic and Diluted (In Rs.) | 0.76 | 0.63 | 3.27 | 1.39 | 6.60 | 15.51 |

* Earnings per equity share for the quarter and half year ended are not annualised.

See accompanying notes to the Consolidated financial results

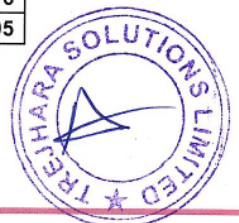


Notes to the Consolidated Financial Results:

1. Statement of Assets and Liabilities

(Rs. in lakhs)

| Sr | Particulars | As at | As at |
|----------|--|------------------|------------------|
| | | 30-Sep-24 | 31-Mar-24 |
| | | Unaudited | Audited |
| A | ASSETS | | |
| 1 | Non- Current Assets | | |
| | (a) Property, Plant and Equipment | 25.92 | 30.42 |
| | (b) Right of Use of Assets | 86.41 | 128.76 |
| | (c) Other Intangible Assets | 2,083.00 | 2,214.06 |
| | (d) Intangible Assets under Development | 588.29 | 585.11 |
| | (e) Financial Assets | | |
| | (i) Investments | 0.25 | 0.25 |
| | (ii) Other Financial Assets | 3.36 | 0.67 |
| | (f) Income Tax Assets (net) | 122.52 | 28.59 |
| | (g) Deferred Tax Assets (net) | 60.41 | 69.19 |
| | (h) Other Non Current Assets | 8,701.50 | 8,701.50 |
| | Sub-total Non-Current Assets | 11,671.66 | 11,758.55 |
| 2 | Current Assets | | |
| | (a) Financial Assets | | 20,557.82 |
| | (i) Trade Receivables | 579.87 | 1,357.65 |
| | (ii) Cash and Cash Equivalents | 143.03 | 202.03 |
| | (iii) Bank Balance other than (ii) above | 171.39 | 4.31 |
| | (iv) Other Financial Assets | 8,320.59 | 7,343.76 |
| | (b) Other Current Assets | 4,252.38 | 3,430.76 |
| | Sub-total Current Assets | 13,467.26 | 12,338.50 |
| | Total Assets | 25,138.92 | 24,097.05 |
| B | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | (a) Equity Share Capital | 1,451.63 | 1,451.63 |
| | (b) Other Equity | 20,841.39 | 20,669.13 |
| | Total Equity | 22,293.02 | 22,120.76 |
| 2 | Liabilities | | |
| | Non Current Liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | - | 25.85 |
| | (ii) Lease Liabilities | 15.90 | 47.22 |
| | (b) Provisions | 119.85 | 119.06 |
| | Sub-total Non-Current Liabilities | 135.75 | 192.13 |
| | Current Liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 120.18 | 58.79 |
| | (ii) Lease Liabilities | 80.05 | 86.20 |
| | (iii) Trade Payables | | |
| | Due to Micro and Small Enterprise | 17.88 | 30.96 |
| | Due to Other than Micro and Small Enterprise | 1,493.86 | 856.68 |
| | (iv) Other Financial Liabilities | 774.70 | 484.39 |
| | (b) Other Current Liabilities | 173.74 | 194.48 |
| | (c) Provisions | 27.68 | 36.30 |
| | (d) Current tax Liabilities (net) | 22.06 | 36.36 |
| | Sub-total Current Liabilities | 2,710.15 | 1,784.16 |
| | Total Equity and Liabilities | 25,138.92 | 24,097.05 |



Notes to the Consolidated Financial Results:
2. Statement of Cash Flow

(Rs.in lakhs)

| Sr. No. | Particular | Half Year ended | Half Year ended |
|----------|--|-----------------|--------------------|
| | | 30 Sept 2024 | 30 Sept 2023 |
| | | Unaudited | Unaudited |
| A | Cash Flow from Operating Activities | | |
| | Net Profit Before Tax (including discontinued Operations) | 258.87 | 963.99 |
| | Adjustments : | | |
| | Depreciation, Amortisation and Impairment | 190.11 | 221.65 |
| | Interest Income | (58.57) | (13.79) |
| | Interest Expenses | 8.71 | 93.68 |
| | Credit Balance Written back | (1.30) | (33.65) |
| | Exceptional loss (net) | - | 123.75 |
| | Foreign Exchange Gain | (148.29) | (204.79) |
| | Operating Profit before Working Capital changes | 249.53 | 1,150.85 |
| | Movements in Working Capital | | |
| | Decrease/ (Increase) in Trade Receivables and Other Assets | (572.62) | (644.22) |
| | Increase/ (Decrease) in Trade Payables and Other liabilities | 1,035.85 | (10,754.97) |
| | | 463.23 | (11,399.20) |
| | Cash Generated/ (Used in) from Operations | 712.76 | (10,248.36) |
| | Income taxes paid (net of refund) | (156.71) | (241.60) |
| | Net Cash Generated/ (Used in) from Operating Activities | 556.05 | (10,489.96) |
| B | Cash Flow from Investing Activities | | |
| | Purchase of PPE and Other Intangible Assets | - | (18.88) |
| | Proceeds from Sale of Interact DX Business | - | 13,975.82 |
| | Loans/Advances (given to)/ Repaid from Others | (470.00) | 60.00 |
| | Interest Received | 33.69 | - |
| | Fixed Deposit with Bank | (167.08) | - |
| | Net Cash Generated/ (Used in) from Investing Activities | (603.39) | 14,016.94 |
| C | Cash Flow from Financing Activities | | |
| | Repayment of Long-Term Borrowings | (34.11) | (3,585.61) |
| | Proceeds from Short-Term Borrowings | 69.64 | 156.87 |
| | Repayment of Lease Liabilities | (40.08) | (49.63) |
| | Interest Paid | (7.11) | (92.21) |
| | Net Cash Used in Financing Activities | (11.66) | (3,570.57) |
| D | Net Decrease In Cash and Cash Equivalents (A+B+C) | (59.00) | (43.59) |
| | Cash and Cash Equivalents at beginning of year | 202.03 | 154.66 |
| E | Cash and Cash Equivalents at end of period | 143.03 | 111.07 |



Notes to the Consolidated Financial Results:

1. The Company has consolidated financial results of all its subsidiary companies as per Indian Accounting Standard 110-Consolidated Financial Statements.
2. The Company operated in Software Consultancy and License business which is the only reportable segment. Therefore, the same has not been separately disclosed in line with provision of Ind AS 108 'Operating Segment'.
3. The Company's standalone turnover, profit before tax, profit after tax and total comprehensive income is as under:

(Rs in Lakhs)

| Particulars | Quarter ended 30/09/2024 (Unaudited) | Quarter ended 30/06/2024 (Unaudited) | Quarter ended 30/09/2023 (Unaudited) | Half year ended 30/09/2024 (Unaudited) | Half year ended 30/09/2023 (Unaudited) | Year ended 31/03/2024 (Audited) |
|-----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--|--|---------------------------------|
| Turnover | 341.25 | 328.30 | 228.33 | 669.55 | 444.98 | 1085.91 |
| Profit / (Loss) before tax | 71.37 | 53.56 | (869.45) | 124.93 | (427.13) | 755.38 |
| Profit / (Loss) after tax | 45.92 | 36.30 | (997.13) | 82.22 | (659.56) | 505.41 |
| Total Comprehensive Income/(Loss) | 46.61 | 32.44 | (991.86) | 79.05 | (671.52) | 492.73 |

4. Other Income include foreign exchange gain of INR 71.25 lakhs and INR 148.29 lakhs for the quarter and half year ended 30/09/2024 respectively (Quarter and half ended 30/09/2023: INR. 83.24 lakhs lakhs and 204.79 lakhs respectively)
5. The figures for the earlier periods have been regrouped/ reclassified wherever necessary to make them comparable with those of the current period.
6. The Statutory Auditors of the Company have conducted limited review of the consolidated financial results for the quarter and half year ended 30/09/2024 pursuant to the requirement of Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements ("LODR") Regulations, 2015. These consolidated financial results have been reviewed by the Audit Committee and thereafter approved the Board of Directors at their respective Meeting held on 25/10/2024.
7. The consolidated financial results for the quarter and half year ended 30/09/2024 have been extracted from the unaudited consolidated financial statements prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter. These consolidated financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 25/10/2024.

Place: Navi Mumbai
Date: 25/10/2024

For Trejhara Solutions Limited



Amit Sheth
Amit Sheth
Chairman & Director

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

**Review Report to
The Board of Directors
Trehara Solutions Limited.**

1. I have reviewed the accompanying statement of unaudited standalone financial results of **Trehara Solutions Limited** (the 'Company') for the quarter and half year ended September 30, 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 Listing Regulation').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. My responsibility is to express a conclusion on the Statement based on my review.
3. I have conducted my 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. This standard requires that I plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. I have not performed an audit and accordingly, I do not express an audit opinion.
4. Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bansi Khandelwal & Co.
Chartered Accountants
Firm Registration No. 145850W



Bansi Khandelwal
Proprietor
Membership No. 138205
UDIN: 24138205BKBKKB1268



Place: Mumbai
Date: 25th October 2024

Trejhara Solutions Limited

Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended September 30, 2024

| (Rs.in lakhs) | | | | | | | |
|---------------|---|---------------|---------------|-------------------|-----------------|-------------------|-----------------|
| Sr No. | Particulars | Quarter ended | | | Half Year ended | | Year ended |
| | | 30-Sep-24 | 30-Jun-24 | 30-Sep-23 | 30-Sep-24 | 30-Sep-23 | 31-Mar-24 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Income | | | | | | |
| | (a) Revenue from Operations | 341.25 | 328.30 | 228.33 | 669.55 | 444.98 | 1,085.91 |
| | (b) Other Income | 19.84 | 15.30 | (18.27) | 35.14 | 13.09 | 66.79 |
| | (c) Total Income [(a) + (b)] | 361.09 | 343.60 | 210.06 | 704.69 | 458.07 | 1,152.70 |
| 2 | Expenses | | | | | | |
| | (a) Software Service Charges | 3.82 | 5.17 | 8.49 | 8.99 | 14.67 | 33.08 |
| | (b) Employee Benefits Expense | 228.06 | 216.76 | 151.63 | 444.82 | 291.20 | 680.97 |
| | (c) Finance Costs | 0.70 | 3.52 | 1.57 | 4.22 | 5.59 | 7.94 |
| | (d) Depreciation and Amortisation Expense | 2.10 | 2.07 | 2.26 | 4.17 | 4.45 | 8.54 |
| | (e) Other Expenses | 55.04 | 62.52 | 20.19 | 117.56 | 40.22 | 185.66 |
| | (f) Total Expenses [(a) to (e)] | 289.72 | 290.04 | 184.14 | 579.76 | 356.13 | 916.19 |
| 3 | Profit before Exceptional Items and Tax [1 (c) - 2 (f)] | 71.37 | 53.56 | 25.92 | 124.93 | 101.95 | 236.51 |
| 4 | Exceptional Gain/ (Loss) (net) | - | - | (1,227.21) | - | (1,227.21) | (164.58) |
| 5 | Profit/ (Loss) before Tax [3+4] | 71.37 | 53.56 | (1,201.29) | 124.93 | (1,125.26) | 71.93 |
| 6 | Tax Expenses | | | | | | |
| | (a) Current Tax | 20.80 | 13.10 | 13.91 | 33.90 | 24.75 | 59.31 |
| | (b) Deferred Tax Charge/ (Credit) | 4.65 | 4.16 | 3.50 | 8.81 | 4.25 | (1.53) |
| 7 | Profit/ (Loss) after Tax from Continuing Operations [5 - 6] | 45.92 | 36.30 | (1,218.70) | 82.22 | (1,154.26) | 14.15 |
| 8 | Profit from Discontinued Operations | - | - | 331.84 | - | 698.13 | 683.45 |
| 9 | Tax Expenses of Discontinued Operations | - | - | 110.27 | - | 203.43 | 192.19 |
| 10 | Profit after Tax from Discontinued Operations [8 - 9] | - | - | 221.57 | - | 494.70 | 491.26 |
| 11 | Other Comprehensive Income/ (Loss) (net of tax) | 0.69 | (3.86) | 5.27 | (3.17) | (11.96) | (12.68) |
| 12 | Total Comprehensive Income/ (Loss) [7+10+11] | 46.61 | 32.44 | (991.86) | 79.05 | (671.52) | 492.73 |
| 13 | Paid-up Equity Share Capital (Face Value of Rs.10 each) | 1,451.63 | 1,451.63 | 1,181.63 | 1,451.63 | 1,181.63 | 1,451.63 |
| 14 | Other Equity (Excluding Revaluation Reserve) | - | - | - | - | - | 21,456.34 |
| 15 | Earnings per Equity Share* | | | | | | |
| | Earnings per equity share (for continuing operations) | | | | | | |
| | - Basic and Diluted (In Rs.) | 0.32 | 0.25 | (10.31) | 0.57 | (9.77) | 0.11 |
| | Earnings per equity share (for discontinued operations) | | | | | | |
| | - Basic and Diluted (In Rs.) | - | - | 1.88 | - | 4.19 | 3.86 |
| | Earnings per equity share (for continuing and discontinued operations) | | | | | | |
| | - Basic and Diluted (In Rs.) | 0.32 | 0.25 | (8.43) | 0.57 | (5.58) | 3.97 |

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



Notes to the Standalone Financial Results:
1. Statement of Assets and Liabilities

(Rs. in lakhs)

| | Particulars | As at | As at |
|----------|--|------------------|------------------|
| | | 30-Sep-24 | 31-Mar-24 |
| | | Unaudited | Audited |
| A | ASSETS | | |
| 1 | Non- Current Assets | | |
| | (a) Property, Plant and Equipment | 23.74 | 27.91 |
| | (b) Other Intangible Assets | 4.63 | 4.63 |
| | (c) Financial Assets | | |
| | (i) Investments | 6,168.07 | 6,168.07 |
| | (ii) Other Financial Assets | 3.36 | 0.67 |
| | (d) Income Tax Assets (net) | 113.82 | 22.85 |
| | (e) Deferred Tax Assets (net) | 60.41 | 69.19 |
| | (f) Other Non Current Assets | 8,701.50 | 8,701.50 |
| | Sub-total Non-Current Assets | 15,075.53 | 14,994.82 |
| 2 | Current Assets | | |
| | (a) Financial Assets | | |
| | (i) Trade Receivables | 981.15 | 1,353.56 |
| | (ii) Cash and Cash Equivalents | 30.37 | 104.81 |
| | (iii) Bank Balance other than (ii) above | 171.39 | 4.31 |
| | (iv) Loans | 2,650.77 | 2,100.99 |
| | (v) Other Financial Assets | 5,767.24 | 5,612.65 |
| | (b) Other Current Assets | 67.67 | 23.19 |
| | Sub-total Current Assets | 9,668.59 | 9,199.51 |
| | Total Assets | 24,744.12 | 24,194.33 |
| B | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | (a) Equity Share Capital | 1,451.63 | 1,451.63 |
| | (b) Other Equity | 21,535.39 | 21,456.34 |
| | Total Equity | 22,987.02 | 22,907.97 |
| 2 | Liabilities | | |
| | Non Current Liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | - | 25.85 |
| | (b) Provisions | 119.85 | 119.06 |
| | Sub-total Non-Current Liabilities | 119.85 | 144.91 |
| | Current Liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 14.64 | 22.90 |
| | (ii) Trade Payables | | |
| | Due to Micro and Small Enterprise | 17.88 | 30.96 |
| | Due to Other than Micro and Small Enterprise | 1,334.36 | 763.57 |
| | (iii) Other Financial Liabilities | 109.64 | 134.84 |
| | (b) Other Current Liabilities | 133.05 | 152.88 |
| | (c) Provisions | 27.68 | 36.30 |
| | Sub-total Current Liabilities | 1,637.25 | 1,141.45 |
| | Total Equity and Liabilities | 24,744.12 | 24,194.33 |



Notes to the Standalone Financial Results:

2. Statement of Cash Flow

(Rs. in lakhs)

| Sr. No | Particulars | Half Year ended | Half Year ended |
|----------|---|-----------------|-------------------|
| | | 30 Sept 2024 | 30 Sept 2023 |
| | | Unaudited | Unaudited |
| A | Cash Flow from Operating Activities | | |
| | Net Profit/ (loss) before tax (including discontinued operations) | 124.93 | (427.13) |
| | Adjustments : | | |
| | Depreciation and Amortisation Expenses | 4.17 | 7.83 |
| | Interest Income | (29.85) | (13.79) |
| | Interest Expenses | 4.22 | 3.25 |
| | Exceptional Loss (net) | - | 1,227.21 |
| | Credit Balance Written Back | - | (3.62) |
| | Foreign Exchange Gain | (3.99) | (3.02) |
| | Operating Profit before Working Capital Changes | 99.48 | 790.73 |
| | Movements in Working Capital | | |
| | Decrease/ (Increase) in Trade Receivables and Other Assets | 199.49 | (705.69) |
| | Increase /(Decrease) in Trade Payables and Other liabilities | 502.10 | (484.63) |
| | | 701.59 | (1,190.32) |
| | Cash Generated/ (Used in) from Operations Activities | 801.07 | (399.59) |
| | Income taxes paid (net of refund) | (124.87) | (203.76) |
| | Net Cash Generated/ (Used in) from Operating Activities | 676.20 | (603.35) |
| B | Cash Flow from Investing Activities | | |
| | Purchase of Property, Plant and Equipment and Other Intangible Assets | - | (18.88) |
| | Loans / Investment (given to)/ repaid from Subsidiaries (net) | (79.78) | (6,391.03) |
| | Proceeds from Sale of Interact DX Business | - | 7,000.00 |
| | Loans/Advances (given to)/ Repaid from Others | (470.00) | 60.00 |
| | Interest Received | 4.97 | 1.38 |
| | Fixed Deposit with Bank | (167.08) | - |
| | Net Cash Generated/ (Used in) from Investing Activities | (711.89) | 651.47 |
| C | Cash Flow from Financing Activities | | |
| | Repayment of Long-Term Borrowings | (34.11) | (3.61) |
| | Interest Paid | (4.64) | (3.35) |
| | Net Cash Used in financing Activities | (38.75) | (6.96) |
| D | Net Increase/ (Decrease) In Cash and Cash Equivalents (A+B+C) | (74.44) | 41.16 |
| | Cash and Cash Equivalents at beginning of year | 104.81 | 17.00 |
| E | Cash and Cash Equivalents at end of period | 30.37 | 58.16 |



Notes to the Standalone Financial Results:

- 1) The Company operates in Software Consultancy and License business which is the only reportable segment. Therefore, the same has not been separately disclosed in line with provision of Ind AS 108 'Operating Segment'.
- 2) Other Income includes foreign exchange gain of INR 2.79 lakhs and INR 3.99 lakhs for the quarter and half year ended 30/09/2024 respectively (Quarter and half year ended 30/09/2023: 1.58 lakhs and INR 3.02 lakhs respectively).
- 3) The figures for the earlier periods have been regrouped/ reclassified wherever necessary to make them comparable with those of the current period.
- 4) The Statutory Auditors of the Company have conducted limited review of the Standalone financial results for the quarter and half year ended 30/09/2024 pursuant to the requirement of Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements ("LODR") Regulations, 2015 and have given an unmodified conclusion in their review report.
- 5) The standalone financial results for the quarter and half year ended 30/09/2024 have been extracted from the unaudited standalone financial statements prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter. These standalone financial results have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 25/10/2024.

**Place: Navi Mumbai
Date: 25/10/2024**

For Trejhara Solutions Limited




**Amit Sheth
Chairman & Director**

