

October 25, 2024

To, National Stock Exchange of India Limited Exchange Plaza, Plot no. C/1, G Block, Bandra-Kurla Complex, Bandra (E) Mumbai - 400 051 NSE Symbol: TREJHARA	To, The BSE Limited, 25 th Floor, P. J. Towers, Fort, Mumbai- 400 001 Scrip Code: 542233
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Sub: Outcome of Board Meeting held on 25th October, 2024

This is to inform you that the Board of Directors ("the Board") of the Company, at its Meeting held on 25th October, 2024, has considered and approved the following matters:

1. Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2024, along with Limited Review Report thereon received from M/s. Bansi Khandelwal & Co, Statutory Auditors of the Company and same enclosed herewith.
2. Resignation of M/s. Bansi Khandelwal & Co, Chartered Accountants (FRN: 145850W), from the office of Statutory Auditor of the Company w.e.f. 25th October, 2024.
3. The appointment of M/s. Chokshi & Chokshi LLP, Chartered Accountants (FRN: 101872W/W10045), as Statutory Auditor of the Company for the F.Y. 2024-25 to fill in the casual vacancy caused due to the resignation of M/s. Bansi Khandelwal & CO, Chartered Accountants (FRN: 145850W), subject to approval of shareholders.

The details as required for resignation and appointment of Statutory Auditor of the Company under Regulation 30 of SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/20231720 dated July 11, 2023 and SEBI Circular SEBI/HO/CFD/CFD- PoD-UP/CIR/P12023/123 dated July 13, 2023 are given in the enclosed Annexure I and II.

The Unaudited Financial Statements of the Company along with Limited Review Report will be made available on the Company's website www.trejhara.com

The Board meeting commenced at 12:30 PM and concluded at 03:25 PM

Kindly take the above on record and acknowledge receipt.

Thanking you,

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

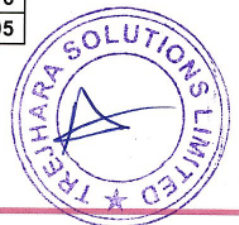


Notes to the Consolidated Financial Results:

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



ANNEXURE I

Details with respect to change in Auditors of the Company as required under Regulation 30 read with Schedule III of the Listing Regulations and SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023:

1. Resignation of Statutory Auditors:

Sr No	Particulars	Details
1	Name of the Company	Trejhara Solutions Limited
2	Name of Auditor	M/s. Bansi Khandelwal & Co, Chartered Accountants (FRN: 145850W)
3	Reason for Change viz., resignation	Reasons for the resignation as stated by the statutory auditors vide their letter dated 25 th October, 2024 attached herewith
4	Effective date of resignation	25 th October, 2024
5	Brief Profile	Not Applicable
6	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable



RESIGNATION LETTER

To,
Board of Directors,
Trejhara Solutions Limited
Plot No. R-203, Unit No. 601,
Sigma IT Park, R-204,
TTC Industrial Area, Rabale,
Navi Mumbai, Maharashtra 400 701.

**Regarding: Resignation as Statutory Auditors of Trejhara Solutions Limited (the Company')
from the Q3 FY 2024-25 and onwards.**

Dear Sir,

I refer to my appointment as a statutory auditor of **Trejhara Solutions Limited** ("the Company") pursuant to the shareholders' resolution dated September 24th, 2021, to hold office for a tenure of 5 years.

I have completed my statutory audit in respect of financial statements for the year ended March 31, 2024 and issued the limited review reports related to unaudited Standalone and Consolidated financial statements upto September, 2024 (2nd Quarter) for the financial year 2024-25.

Further, this is to inform that I would like to tender my resignation as a Statutory Auditor of your Company for the reasons mentioned hereunder:

- The recent changes in my internal segments and the limitation of the audit team in the audit process and due to staff constraints, it will not be possible for me to continue as statutory auditor of the Company.

Accordingly, I hereby submit my resignation from the office of Statutory Auditor of the Company with immediate effect. Further I have no objection to the appointment of any other Auditor the Company.

As per the requirement of the Companies Act, 2013, I shall be forwarding the copy of the ADT-3 to be filed with the Registrar of the Companies, in due course. It is clarified that my Firm neither have any sort of dispute nor have any concern relating to suppression of information by the management of the Company for the purpose of carrying out audit procedures.

Please find attached in Annexure- A, the information to be obtained by the company from the auditors for the resignation as required by Securities and Exchange Board of India circular CIR /CFD/CMD1/114/2019, dated 18 October 2019.



I take this opportunity to reiterate my appreciation to the management of the company for the co-operation extended to me.

You are requested to please accept my resignation and acknowledge the same.

Thanking You.

For **BANSI KHANDELWAL & CO.**
Chartered Accountants
(ICAI Firm Reg. No. 145850W)



Bansi V Khandelwal
Proprietor
Membership No. 138205



Place: Mumbai
Dated: 25.10.2024

Annexure A

Information as required under SEBI Master Circular No. SEBI/HO/CFD/PoDZ/CIR/P/2023/120 dated July 11, 2023

Sr.No	Particulars	Details
1	Name of the listed entity	Trejhara Solutions Limited
2	Details of Statutory Auditor	
	Name	Bansi Khandelwal & Co
	Address	Reti Bhavan, Office No.08, 01 st Floor, Building No.02, Mahatma Gandhi Chowk, Near Dombivali West - 421202
	Phone Number	+91 9226 717 874
	Email id	bansikhandelwalandco@gmail.com
3	Details of association with the listed entity	
	Date on which the statutory auditor was appointed	24 th September, 2021
	Date on which the term of the statutory auditor was scheduled to expire	On the conclusion of Annual General Meeting to be held in the year 2025
	Prior to resignation, the latest audit report/limited review report submitted by auditor and date of submission	Limited Review report for the quarter ended 30 th June, 2024 issued on 26 th July, 2024 and will issue Limited Review Report for the quarter ended 30 th September, 2024.
4	Detailed reasons for resignation	Due to my pre-occupation with other assignments. (Also Refer to resignation letter dated 25 th October, 2024)
5	In case of any concerns, efforts, made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	Not Applicable
6	In case the information requested by the auditor was not provided, then following shall be disclosed: a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.	Not Applicable




	<p>b. Whether the lack of information would have significant impact on the financial statements/results.</p> <p>c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)</p> <p>d. Whether the lack of information was prevalent in the previous reported financial statements/ results. If yes, on what basis the previous audit/limited review reports were issued</p>	
7	Any other facts relevant to the resignation	Not Applicable

Declaration

1. I hereby confirm that the information given in this letter and its attachment is correct and complete.
2. I hereby confirm that there is no other material reason other than those provided above for resignation of my firm.

For BANSI KHANDELWAL & CO.
Chartered Accountants
(ICAI Firm Reg. No. 145850W)


Bansi V Khandelwal
Proprietor
Membership No. 138205



Place: Mumbai
Dated: 25.10.2024

ANNEXURE II

Details with respect to change in Auditors of the Company as required under Regulation 30 read with Schedule III of the Listing Regulations and SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023:

1. Appointment of Statutory Auditors:

Sr No	Particulars	Details
1	Name of the Company	Trejhara Solutions Limited
2	Name of Auditor	M/s. Chokshi & Chokshi LLP, Chartered Accountants(FRN: 101872W/W100045)
3	Reason for Change viz., appointment	Appointment to fill in the casual vacancy caused due to the resignation of current statutory Auditors i.e M/s. Bansi Khandelwal & Co, Chartered Accountants (FRN: 145850W)
4	Effective date of Appointment	25 th October, 2024, subject to the shareholders' approval.
5	Brief Profile	M/s. Chokshi & Chokshi LLP, Chartered Accountants (Firm Registration No. 101872W/W100045) is in existence for 48 years and providing auditing and assurance, Direct and Indirect taxation, Transfer Pricing and Information technology and Advisory services.
6	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

