

12<sup>th</sup> November, 2022

To,  
Deptt. of Corporate Services- Listing  
BSE Limited  
1<sup>st</sup> Floor, Rotunda Building,  
Dalal Street,  
Mumbai – 400001

**SUB: UNAUDITED (STANDALONE & CONSOLIDATED) FINANCIAL RESULTS FOR  
THE SECOND QUARTER/SIX MONTHS ENDED 30<sup>TH</sup> SEPTEMBER, 2022 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 30<sup>th</sup> September, 2022, along with Limited Review Report thereon received from M/s. Bansil Khandelwal & Co., Statutory Auditors of the Company.

For Trejhara Solutions Limited

  
Nilesh Kharche  
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  
Trehara Solutions Limited**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Trehara 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, 2022 (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. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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 us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the 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) Trehara Solutions Limited

**Subsidiaries:**

(i) Auroscient Outsourcing Limited

(ii) Aurionpro SPC, Bahrain

(iii) Trehara Pte. Limited







# Bansi Khandelwal & Co.


Chartered Accountants

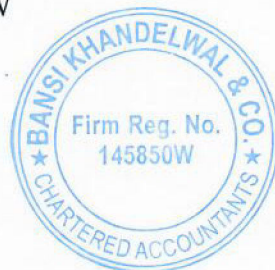
Reti Bhavan, Office No. 08, 1st Floor, Building No. 02, Mahatma Gandhi Chowk, Near Dombivli Station, Dombivli (W) Thane - 421202.  
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5. Based on our review conducted as above, and except for the possible effect of the matters described in paragraph 6 to 8 below, nothing has come to our attention that causes us 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 two subsidiaries, whose interim financial results reflect total assets of Rs. 25,607.94 lakhs as at 30th September 2022, total revenues of Rs. 602.65 lakhs and Rs. 1,082.41 lakhs, total net profit after tax of Rs. 65.26 lakhs and Rs. 91.60 lakhs, total comprehensive income of Rs. 67.94 lakhs and Rs. 94.88 lakhs for the quarter ended 30th September, 2022 and for the period 1st April 2022 to 30th September 2022, respectively, and net cash outflow of Rs. 21.06 lakhs for the period 1st April 2022 to 30th September 2022 as considered in the Statement which have been reviewed by other auditor, whose reports have been furnished to us by the management. Our conclusion, in so far as it relates to the affairs of a subsidiary is based solely on the report of other auditor. Our conclusion is not modified in respect of this matter.
7. 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 total assets of Rs. 34,371.84 lakhs as at 30th September 2022, total revenues of Rs. Nil lakhs and Rs. Nil lakhs, total net profit after tax of Rs. (0.29) lakhs and Rs. (0.45) lakhs, total comprehensive income of Rs. (0.31) lakhs and Rs. (0.47) lakhs for the quarter ended 30th September, 2022 and for the period 1st April 2022 to 30th September 2022, respectively, and net cash inflow of Rs. 0.47 lakhs for the period 1st April 2022 to 30th September 2022 as considered in the unaudited consolidated financial results. These financial results and other financial information have neither been audited nor been reviewed by other auditors and have been presented solely based on information compiled by the Management and approved by the Board of Directors. Accordingly, we are unable to comment on the impact, if any, on the Statement of unaudited consolidated financial results if the same had been reviewed or audited.
8. We draw your attention to Note 8 to the consolidated financial results, which describes the extent of coverage of consolidated revenue, assets and profits pursuant to the requirements of Regulation 33(3)(h) of Listing Regulations. Our conclusion is not modified in respect of this matter.

**For Bansi Khandelwal & Co.**

Chartered Accountants  
Firm Registration No. 145850W

  
Bansi V Khandelwal  
Proprietor  
Membership No. 138205  
UDIN: 22138205BCXKZJ6583



Place: Mumbai  
Date: 12<sup>th</sup> November 2022



## Trejhara Solutions Limited

### Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended September 30, 2022

		(Rs.in lakhs)					
Sr No	Particulars	Quarter ended			Half Year ended		Year ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
	(a) Revenue from Operations	1,717.50	1,673.70	1,360.43	3,391.20	2,686.66	5,837.28
	(b) Other Income	69.54	54.67	65.57	124.21	113.42	203.81
	<b>(c) Total Income [ (a) + (b) ]</b>	<b>1,787.04</b>	<b>1,728.37</b>	<b>1,426.00</b>	<b>3,515.41</b>	<b>2,800.08</b>	<b>6,041.09</b>
<b>2</b>	<b>Expenses</b>						
	(a) Software Service Charges	340.16	272.83	287.66	612.99	534.50	1,019.20
	(b) Employee Benefits Expense	759.49	782.58	582.03	1,542.07	1,179.42	2,716.34
	(c) Finance Costs	22.46	27.53	32.91	49.99	70.71	158.73
	(d) Depreciation and Amortisation Expense	25.37	27.72	36.52	53.09	72.85	123.38
	(e) Other Expenses	135.90	160.89	111.08	296.79	227.52	630.99
	<b>(f) Total Expenses [ (a) to (e) ]</b>	<b>1,283.38</b>	<b>1,271.55</b>	<b>1,050.20</b>	<b>2,554.93</b>	<b>2,085.00</b>	<b>4,648.64</b>
<b>3</b>	<b>Profit before Exceptional Items and Tax [1 (c) - 2 (f)]</b>	<b>503.66</b>	<b>456.82</b>	<b>375.80</b>	<b>960.48</b>	<b>715.08</b>	<b>1,392.45</b>
<b>4</b>	Exceptional Items	-	-	-	-	-	-
<b>5</b>	<b>Profit before Tax [ 3+4 ]</b>	<b>503.66</b>	<b>456.82</b>	<b>375.80</b>	<b>960.48</b>	<b>715.08</b>	<b>1,392.45</b>
<b>6</b>	<b>Tax Expenses</b>						
	(a) Current Tax	110.16	117.70	42.90	227.86	115.61	292.32
	(b) Deferred Tax Charge/ (Credit)	4.92	(5.19)	1.76	(0.27)	(13.97)	(19.71)
<b>7</b>	<b>Profit after Tax [ 5 - 6 ]</b>	<b>388.58</b>	<b>344.31</b>	<b>331.14</b>	<b>732.89</b>	<b>613.44</b>	<b>1,119.84</b>
<b>8</b>	Other Comprehensive Income/ (Loss) (net of tax)	(14.04)	20.00	5.47	5.96	(0.27)	(0.52)
<b>9</b>	<b>Total Comprehensive Income for the period [7+8]</b>	<b>374.54</b>	<b>364.31</b>	<b>336.61</b>	<b>738.85</b>	<b>613.17</b>	<b>1,119.32</b>
<b>10</b>	Paid-up Equity Share Capital (Face Value of Rs.10 each)	<b>1,181.63</b>	<b>1,181.63</b>	<b>1,181.63</b>	<b>1,181.63</b>	<b>1,181.63</b>	<b>1,181.63</b>
<b>11</b>	Other Equity (Excluding Revaluation Reserve)	-	-	-	-	-	46,351.45
<b>12</b>	<b>Earnings per Equity Share*</b>						
	- Basic (Rs.)	3.29	2.91	2.80	6.20	5.19	9.48
	- Diluted (Rs.)	3.29	2.91	2.80	6.20	5.19	9.48

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

See accompanying notes to the financial results





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

(Rs. in lakhs)

	Particulars	As at	As at
		30-Sep-22	31-Mar-22
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non- Current Assets</b>		
	(a) Property, Plant and Equipment	51.98	37.42
	(b) Right to Use of Assets	76.12	34.68
	(c) Other Intangible Assets	51.21	61.88
	(d) Intangible Assets under Developments	15,896.05	14,749.75
	(e) Financial Assets		
	(i) Investments	9.28	9.28
	(ii) Other Financial Assets	0.77	0.77
	(f) Income Tax Assets (net)	18.22	41.97
	(g) Other Non Current Assets	11,355.62	10,330.62
	<b>Sub-total Non-Current Assets</b>	<b>27,459.25</b>	<b>25,266.37</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Financial Assets		
	(i) Trade Receivables	1,744.25	2,411.65
	(ii) Cash and Cash Equivalents	90.69	72.97
	(iii) Bank Balance other than (ii) above	5.09	0.40
	(iv) Other Financial Assets	3,034.62	2,362.85
	(b) Other Current Assets	33,087.29	30,811.22
	<b>Sub-total Current Assets</b>	<b>37,961.94</b>	<b>35,659.09</b>
	<b>Total Assets</b>	<b>65,421.19</b>	<b>60,925.46</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital	1,181.63	1,181.63
	(b) Other Equity	49,794.98	46,351.45
	<b>Total Equity</b>	<b>50,976.61</b>	<b>47,533.08</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	1,757.74	1,719.31
	(ii) Lease Liabilities	39.82	-
	(b) Deferred tax liabilities (net)	442.52	405.04
	(c) Provisions	197.04	196.61
	<b>Sub-total Non-Current Liabilities</b>	<b>2,437.12</b>	<b>2,320.96</b>
	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	462.28	688.62
	(ii) Trade Payables		
	Due to Micro and Small Enterprise	23.21	16.09
	Due to Other	760.45	491.79
	(iii) Other Financial Liabilities	9,969.00	8,635.09
	(iv) Lease Liabilities	35.62	37.00
	(b) Other Current Liabilities	624.98	1,090.23
	(c) Provisions	71.06	59.76
	(d) Current tax Liabilities (net)	60.86	52.84
	<b>Sub-total Current Liabilities</b>	<b>12,007.46</b>	<b>11,071.42</b>
	<b>Total Equity and Liabilities</b>	<b>65,421.19</b>	<b>60,925.46</b>



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

(Rs. in lakhs)

Sr. No.	Particular	Half year ended 30 Sept 2022 Unaudited	Half year ended 30 Sept 2021 Unaudited
<b>A</b>	<b>Cash Flow from Operating Activities</b>		
	<b>Net profit before tax</b>	<b>960.48</b>	<b>715.08</b>
	<b>Adjustments :</b>		
	Depreciation and Amortisation Expenses	53.09	72.85
	Interest Income	(57.58)	(51.32)
	Interest Expenses	46.90	66.19
	Credit Balance Written back	-	(7.88)
	Provision /(Reversal) for Doubtful Debts	(2.54)	(3.36)
	Foreign Exchange Gain	(64.08)	(50.85)
	<b>Operating Profit before Working Capital changes</b>	<b>936.27</b>	<b>740.71</b>
	<b>Movements in Working Capital</b>		
	Increase in Trade Receivables and Other Assets	(599.10)	(412.22)
	Increase in Trade Payables and Other Liabilities	1,218.46	684.84
	<b>Cash Generated from Operations</b>	<b>619.36</b>	<b>272.63</b>
	Income taxes paid (net of refund)	(158.33)	(144.25)
	<b>Net Cash Generated from Operating Activities</b>	<b>1,397.30</b>	<b>869.08</b>
<b>B</b>	<b>Cash Flow from Investing Activities</b>		
	Purchase of Property, Plant and Equipment	(31.98)	(195.21)
	Decrease /(Increase) in Capital Advance	(1,025.00)	-
	Interest Received	7.20	5.13
	<b>Net Cash Used in Investing Activities</b>	<b>(1,049.78)</b>	<b>(190.08)</b>
<b>C</b>	<b>Cash Flow from Financing Activities</b>		
	Repayment of Long-Term Borrowings (net)	(308.91)	(369.43)
	Proceeds/ (Repayment) of Short-Term Borrowings (net)	121.00	(230.30)
	Repayment of Lease Liabilities	(27.98)	(21.78)
	Dividend paid	(59.08)	-
	Interest Paid	(50.13)	(68.79)
	<b>Net Cash Used in Financing Activities</b>	<b>(325.10)</b>	<b>(690.30)</b>
<b>D</b>	<b>Net Increase/ (Decrease) In Cash and Cash Equivalents (A+B+C)</b>	<b>22.42</b>	<b>(11.30)</b>
	Cash and Cash Equivalents at beginning of year	73.37	62.03
<b>E</b>	<b>Cash and Cash Equivalents at end of period</b>	<b>95.78</b>	<b>50.73</b>





**Notes to the Consolidated Financial Results:**

3. The Company has consolidated financial results of all its subsidiary companies as per Indian Accounting Standard 110-Consolidated Financial Statements.
4. The Company operates in Software Service and License Product 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'.
5. Other Income includes foreign exchange gain of INR. 37.28 lakhs and INR 64.08 lakhs for the quarter and half ended 30/09/2022 respectively. (Quarter and half year ended 30/09/2021: INR 36.17 and INR.50.85 lakhs respectively).
6. The figures for the earlier periods have been regrouped/ reclassified wherever necessary to make them comparable with those of the current period.
7. The Company's standalone turnover, profit before tax, profit after tax and total comprehensive income is as under:

(INR in Lakhs)

Particulars	Quarter ended 30/09/2022 (Unaudited)	Quarter ended 30/06/2022 (Unaudited)	Quarter ended 30/09/2021 (Unaudited)	Half year ended 30/09/2022 (Unaudited)	Half year ended 30/09/2021 (Unaudited)	Year ended 31/03/2022 (Audited)
Turnover	1259.09	1405.64	916.68	2664.73	1,923.15	4,394.63
Profit before tax	376.55	435.17	67.95	811.72	259.17	950.02
Profit after tax	276.61	324.18	48.29	600.79	193.54	708.43
Total Comprehensive Income	276.48	327.00	52.48	603.48	186.01	696.66

8. As per Regulation 33(3)(h) of the SEBI (LODR) Regulations, 2015, eighty percent of each of the consolidated revenue, assets and profits, respectively, needs to be covered under audit. The above-mentioned requirement has been covered to the required extent in respect of consolidated revenue and Profit and around 62% in respect of consolidated assets.
9. The Group has examined the possible effects that may result from the COVID pandemic on the carrying amounts of assets. The extent to which COVID pandemic will impact the Group, if any, depends on future spread of the virus and related developments, which are uncertain at this point of time. In preparing the financial results, the management is of the view that there is no material impact of the pandemic on its operations for the quarter and half year ended 30/09/2022.
10. The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the Company towards Provident Fund and Gratuity. The effective date from which the changes are applicable is yet to be notified and the final rules are yet to be framed. The Company will carry out an evaluation of the impact and record the same in the financial statements in the period in which the Code becomes effective and the related rules are published.





11. The Statutory Auditors of the Company have conducted a limited review of the consolidated financial results for the quarter and half year ended 30/09/2022 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015. These financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 12/11/ 2022.

**Place: Navi Mumbai  
Date: 12/11/2022**



**For Trejhara Solutions Limited**

**Amit Sheth  
Chairman and Director**





# Bansi Khandelwal & Co.

Chartered Accountants

Reti Bhavan, Office No. 08, 1st Floor, Building No. 02, Mahatma Gandhi Chowk, Near Dombivli Station, Dombivli (W) Thane - 421202.  
Mobile : 9226717874 Email ID : bansikhandelwalandco@gmail.com

## 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  
Trejhara Solutions Limited.

1. We have reviewed the accompanying statement of unaudited standalone financial results of Trejhara Solutions Limited (the 'Company') for the quarter and half year ended September 30, 2022 (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. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we 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. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us 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 V Khandelwal**  
Proprietor  
Membership No. 138205  
UDIN: 22138205BCXJUH3865



Place: Mumbai  
Date: 12<sup>th</sup> November 2022



## Trejhara Solutions Limited

### Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended September 30, 2022

		(Rs.in lakhs)					
Sr No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
	(a) Revenue from Operations	1,259.09	1,405.64	916.68	2,664.73	1,923.15	4,394.63
	(b) Other Income	61.13	49.71	27.74	110.84	71.73	151.08
	<b>(c) Total Income [ (a) + (b) ]</b>	<b>1,320.22</b>	<b>1,455.35</b>	<b>944.42</b>	<b>2,775.57</b>	<b>1,994.88</b>	<b>4,545.71</b>
<b>2</b>	<b>Expenses</b>						
	(a) Software Service Charges	176.27	172.59	129.44	348.86	263.48	530.18
	(b) Employee Benefits Expense	647.14	679.79	602.45	1,326.93	1,179.39	2,408.50
	(c) Finance Costs	15.01	19.47	32.48	34.48	69.78	115.36
	(d) Depreciation and Amortisation Expense	2.35	1.90	20.39	4.25	40.47	62.67
	(e) Other Expenses	102.90	146.43	91.71	249.33	182.59	478.98
	<b>(f) Total Expenses [ (a) to (e) ]</b>	<b>943.67</b>	<b>1,020.18</b>	<b>876.47</b>	<b>1,963.85</b>	<b>1,735.71</b>	<b>3,595.69</b>
<b>3</b>	<b>Profit before Exceptional Items and Tax [1 (c) - 2 (f)]</b>	<b>376.55</b>	<b>435.17</b>	<b>67.95</b>	<b>811.72</b>	<b>259.17</b>	<b>950.02</b>
4	Exceptional Items	-	-	-	-	-	-
<b>5</b>	<b>Profit before Tax [ 3+4 ]</b>	<b>376.55</b>	<b>435.17</b>	<b>67.95</b>	<b>811.72</b>	<b>259.17</b>	<b>950.02</b>
<b>6</b>	<b>Tax Expenses</b>						
	(a) Current Tax	98.30	112.90	24.40	211.20	79.60	261.30
	(b) Deferred Tax Charge /(Credit)	1.64	(1.91)	(4.74)	(0.27)	(13.97)	(19.71)
<b>7</b>	<b>Profit after Tax [ 5 - 6 ]</b>	<b>276.61</b>	<b>324.18</b>	<b>48.29</b>	<b>600.79</b>	<b>193.54</b>	<b>708.43</b>
8	Other Comprehensive Income/ (Loss) (net of tax)	(0.13)	2.82	4.19	2.69	(7.53)	(11.77)
<b>9</b>	<b>Total Comprehensive Income for the period [ 7+8 ]</b>	<b>276.48</b>	<b>327.00</b>	<b>52.48</b>	<b>603.48</b>	<b>186.01</b>	<b>696.66</b>
10	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	1,181.63	1,181.63	1,181.63	1,181.63	1,181.63	1,181.63
11	Other Equity (Excluding Revaluation Reserve)	-	-	-	-	-	27,007.95
<b>12</b>	<b>Earnings per Equity Share*</b>						
	-Basic (Rs.)	2.34	2.74	0.41	5.08	1.64	6.00
	-Diluted (Rs.)	2.34	2.74	0.41	5.08	1.64	6.00

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

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-22	31-Mar-22
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non- Current Assets</b>		
	(a) Property, Plant and Equipment	46.90	31.93
	(b) Other Intangible Assets	-	-
	(c) Financial Assets		
	(i) Investments	18,196.87	18,496.87
	(ii) Other Financial Assets	0.77	0.77
	(d) Income Tax Assets (net)	11.73	35.49
	(e) Deferred Tax Assets (net)	93.28	93.01
	(f) Other Non Current Assets	8,761.48	7,736.48
	<b>Sub-total Non-Current Assets</b>	<b>27,111.03</b>	<b>26,394.55</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Financial Assets		
	(i) Trade Receivables	640.92	1,541.62
	(ii) Cash and Cash Equivalents	48.72	10.41
	(iii) Bank Balance other than (ii) above	5.09	0.40
	(iv) Loans	2,395.92	2,774.46
	(v) Other Financial Assets	1,084.21	393.40
	(b) Other Current Assets	43.66	27.14
	<b>Sub-total Current Assets</b>	<b>4,218.52</b>	<b>4,747.43</b>
	<b>Total Assets</b>	<b>31,329.55</b>	<b>31,141.98</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital	1,181.63	1,181.63
	(b) Other Equity	27,552.36	27,007.95
	<b>Total Equity</b>	<b>28,733.99</b>	<b>28,189.58</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	38.43	-
	(b) Provisions	197.04	196.61
	<b>Sub-total Non-Current Liabilities</b>	<b>235.47</b>	<b>196.61</b>
	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	331.04	680.81
	(ii) Trade Payables		
	Due to Micro and Small Enterprise	23.21	16.09
	Due to Other	566.60	487.00
	(iii) Other Financial Liabilities	517.36	454.01
	(b) Other Current Liabilities	850.82	1,058.12
	(c) Provisions	71.06	59.76
	<b>Sub-total Current Liabilities</b>	<b>2,360.09</b>	<b>2,755.79</b>
	<b>Total Equity and Liabilities</b>	<b>31,329.55</b>	<b>31,141.98</b>





**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 2022	30 Sept 2021
		Unaudited	Unaudited
<b>A</b>	<b>Cash Flow from Operating Activities</b>		
	Net profit before tax	811.72	259.17
	<b>Adjustments :</b>		
	Depreciation and Amortisation Expenses	4.25	40.47
	Interest Income	(55.97)	(51.32)
	Interest Expenses	33.67	65.28
	Provision /(Reversal) for Doubtful Debts	2.54	(3.36)
	Foreign Exchange Gain	(52.32)	(16.84)
	<b>Operating Profit before Working Capital Changes</b>	<b>743.89</b>	<b>293.40</b>
	<b>Movements in Working Capital</b>		
	Decrease/ (Increase) in Trade Receivables and Other Assets	293.53	49.61
	Increase /(Decrease) in Trade Payables, Other liabilities	(39.57)	1,341.52
		<b>253.96</b>	<b>1,391.13</b>
	<b>Cash Generated from Operations</b>	<b>997.85</b>	<b>1,684.53</b>
	Income taxes paid (net of refund)	(187.44)	(134.44)
	<b>Net Cash Generated from Operating Activities</b>	<b>810.41</b>	<b>1,550.09</b>
<b>B</b>	<b>Cash Flow from Investing Activities</b>		
	Purchase of Property, Plant and Equipment	(19.22)	(11.31)
	Decrease /(Increase) in Capital Advance	(1,025.00)	140.00
	Loans / Investment repaid from/ (paid to) Subsidiaries (net)	633.54	(1,256.88)
	Loans/Advances given to Others	45.00	22.00
	Interest Received	5.61	5.13
	<b>Net Cash Used in Investing Activities</b>	<b>(360.07)</b>	<b>(1,101.06)</b>
<b>C</b>	<b>Cash Flow from Financing Activities</b>		
	Repayment of Long-Term Borrowings	(311.34)	(369.44)
	Dividend Paid	(59.08)	-
	Interest Paid	(36.90)	(67.87)
	<b>Net Cash Used in Financing Activities</b>	<b>(407.32)</b>	<b>(437.31)</b>
<b>D</b>	<b>Net Increase In Cash and Cash Equivalents (A+B+C)</b>	<b>43.00</b>	<b>11.72</b>
	Cash and Cash Equivalents at beginning of year	10.81	7.34
<b>E</b>	<b>Cash and Cash Equivalents at end of Period</b>	<b>53.81</b>	<b>19.06</b>





### Notes to the Standalone Financial Results:

- 3) The Company operates in Software Services and Product License which is the only reportable segment. Therefore, the same has not been separately disclosed in line with provision of Ind AS 108 'Operating Segment'.
- 4) Other Income includes foreign exchange gain/(loss) of INR 30.49 lakhs and INR 52.32 lakhs for the quarter and half year ended 30/09/2022 respectively (Quarter and half year ended 30/09/2021: INR(1.66) lakhs and INR 16.84 lakhs respectively).
- 5) The Company has examined the possible effects that may arise from the COVID pandemic on the carrying amounts of assets. The extent to which COVID pandemic will impact the Company, if any, depends on future spread of the virus and related developments, which are uncertain at this point of time. In preparing the financial results, the Company's management is of the view that there is no material impact of the pandemic on its operations for the quarter and half year ended 30/09/2022.
- 6) The figures for the earlier periods have been regrouped/ reclassified wherever necessary to make them comparable with those of the current period.
- 7) The standalone financial results for the quarter ended 30/09/2022 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.
- 8) The Statutory Auditors of the Company have conducted a limited review of the standalone financial results for the quarter and half year ended 30/09/2022 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015. These financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 12/11/ 2022.

Place: Navi Mumbai  
Date: 12/11/2022



For Trejhara Solutions Limited



**Amit Sheth**  
Chairman and Director