



February 10, 2025

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: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Dear Sir/Madam,

Pursuant to the SEBI circular no. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular no. 20250102-4 and NSE Circular no. NSE/CML/2025/02 dated January 2, 2025, we hereby submit the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

This is for your information and records.

The aforesaid information is being made available on the Company's website at www.trejhara.com.

Thanking You,

For Trejhara Solutions Limited

Shardul Inamdar
Company Secretary

A. FINANCIAL RESULTS

Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of Trejhara Solutions Limited for the quarter and nine months ended 31/12/2024, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Trejhara Solutions Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Trejhara Solutions Limited (the 'Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter and nine months ended 31/12/2024 (the 'Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulations'). We have initialed the Statement for identification purpose.
2. The Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013, as amended (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 ('ICAI'). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily to inquiries of the Company persons responsible for financial and accounting matters 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.

We also performed procedures in accordance with the SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29/03/2019 issued by the SEBI under Regulation 33(8) of the Regulations, to the extent applicable.
4. The Statement includes the results of the entities as given in the **Annexure – 1** to this report.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above consideration of the review reports of other auditors referred to in paragraph 6 below, and unaudited financial results referred in paragraph 7 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 Ind AS specified under Section 133 of the Act, as amended, read with relevant rules issued there-under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the financial results of 1 subsidiary included in the unaudited consolidated financial results, whose financial results reflect total revenues of Rs. 544.03 lakhs and Rs. 1663.53 Lakhs, total net profit/(loss) after tax of Rs. 23.39 lakhs and Rs. 120.66 lakhs, total comprehensive income/(loss) of Rs. 25.21 lakhs and Rs.122.27 lakhs for the quarter and nine months ended 31/12/2024 respectively, as considered in the unaudited consolidated financial results. These interim financial results have been reviewed by other auditors, whose reports have been furnished to us by the Holding Company's Management and our conclusion on the Statement,



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CHOKSHI & CHOKSHI LLP

Chartered Accountants

in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Also, in respect of the aforesaid 1 subsidiary, its financial results have been prepared in accordance with accounting principles generally accepted in the country of its incorporation and the Holding Company's Management has converted these financial results from accounting principles generally accepted in the respective country to accounting principles generally accepted in India.

7. The accompanying unaudited consolidated financial results include the financial results of 2 subsidiaries which have been neither reviewed by us nor by the other auditors, whose financial results reflect total revenues of Rs. Nil lakhs and Rs. 30.84 Lakhs, total net profit/(loss) after tax of Rs. (3.01) lakhs and Rs. 20.14 lakhs and total comprehensive income/(loss) of Rs. (3.01) lakhs and Rs. 20.14 lakhs for the quarter and nine months ended 31/12/2024, as considered in the consolidated unaudited financial results.

Of the above, in respect of 1 subsidiary, its financial results have been prepared in accordance with accounting principles generally accepted in the country of its incorporation and the Holding Company's Management has converted these financial results from accounting principles generally accepted in that country to accounting principles generally accepted in India. These 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 respective companies. According to the information and explanations given to us by the Holding Company's Management, these financial results are not material to the Group.

8. The Statement includes (a) figures for the quarter and nine months ended 31/12/2023, which were reviewed by the predecessor auditor and their review report dated 12/02/2024 expressed unmodified conclusion (b) figures for the quarter ended 30/09/2024 which were reviewed by the predecessor auditor and their review report dated 25/10/2024 expressed unmodified conclusion and (c) figures for the year ended 31/03/2024, which were audited by the predecessor auditor and their audit report dated 23/05/2024 expressed unqualified opinion.

Our conclusion on the Statement is not modified in respect of the matters mentioned in para 6 to 8 above.

For Chokshi & Chokshi LLP
Chartered Accountants
Firm Registration Number: 101872W/W100045



Amrith Thakker
Partner
Membership No.: 123069
UDIN: 25123069BMKSP02783
Place: Navi Mumbai
Date: 10/02/2025



Annexure – I to the Independent Auditor’s Review Report on the Unaudited Consolidated Financial Results for the quarter and nine months ended 31/12/2024

The details of the entities considered in the aforesaid consolidated financial results.

Sr. No	Entities
	Holding Company
1.	Trejhara Solutions Limited
	Subsidiaries
1.	Auroscient Outsourcing Limited., India
2.	Trejhara Pte.Ltd, Singapore#
3.	Trejhara Logistics Services LLC, Saudi (Incorporated on 12/11/2024)

Subsidiary Reviewed



Trejhara Solutions Limited

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2024

							(Rs.in lakhs)
Sr No	Particulars	Quarter ended			Nine Months ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	642.40	634.31	635.66	1,881.47	1,641.45	2,284.69
	(b) Other Income	29.30	119.14	44.71	239.58	259.59	167.24
	(c) Total Income [(a) + (b)]	671.70	753.45	680.37	2,121.05	1,901.04	2,451.93
2	Expenses						
	(a) Software Service Charges	96.73	116.54	52.87	316.09	128.31	418.50
	(b) Employee Benefits Expense	321.18	306.63	250.22	920.93	773.97	1,031.14
	(c) Finance Costs	4.18	4.69	4.77	17.05	100.51	102.90
	(d) Depreciation and Amortisation Expense	96.68	95.67	94.55	286.79	312.82	406.70
	(e) Other Expenses	61.78	88.39	60.11	230.16	124.97	228.62
	(f) Total Expenses [(a) to (e)]	580.55	611.92	462.52	1,771.02	1,440.58	2,187.86
3	Profit before Exceptional Items and Tax [1 (c) - 2 (f)]	91.15	141.53	217.85	350.03	460.46	264.07
4	Exceptional (Gain)/ Loss (net)	-	-	19.40	-	143.16	(1,233.38)
5	Profit before Tax [3-4]	91.15	141.53	198.45	350.03	317.30	1,497.45
6	Tax Expenses						
	(a) Current Tax	8.09	26.70	21.60	56.55	64.47	95.41
	(b) Deferred Tax Charge /(Credit)	16.71	4.65	19.80	25.52	(42.58)	(1.53)
7	Profit after Tax from Continuing Operations [5 - 6]	66.35	110.18	157.05	267.96	295.41	1,403.57
8	Profit from Discontinued Operations	-	-	-	-	845.13	760.49
9	Tax Expenses of Discontinued Operations	-	-	-	-	203.43	192.19
10	Profit after Tax from Discontinued Operations [8 - 9]	-	-	-	-	641.70	568.30
11	Other Comprehensive Income/ (Loss) (net of tax)	4.58	0.59	(44.48)	1.19	(63.43)	(21.08)
12	Total Comprehensive Income [7+10+11]	70.93	110.77	112.57	269.15	873.68	1,950.79
13	Paid-up Equity Share Capital (Face Value of Rs.10 each)	1,451.63	1,451.63	1,451.63	1,451.63	1,451.63	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.)	0.46	0.76	1.24	1.85	2.44	11.04
	Earnings per equity share (for discontinued operations)						
	- Basic and Diluted (In Rs.)	-	-	-	-	5.30	4.47
	Earnings per equity share (for continuing and discontinued operations)						
	- Basic and Diluted (In Rs.)	0.46	0.76	1.24	1.85	7.74	15.51

* Earnings per equity share for the quarter and nine month ended are not annualised.

See accompanying notes to the Consolidated financial results



Notes to the Consolidated Financial Results:

1. The Company operates mainly in the business of Software Consultancy and License services. Accordingly, there are no separate reportable segments as per IND AS 108 – Operating Segments.
2. The Company has consolidated financial results of all its subsidiaries as per Indian Accounting Standard 110-Consolidated Financial Statements.
3. The Company's standalone turnover, profit before tax, profit after tax and total comprehensive income is as under:

(INR in Lakhs)

Particulars	Quarter ended 31/12/2024 (Unaudited)	Quarter ended 30/09/2024 (Unaudited)	Quarter ended 31/12/2023 (Unaudited)	Nine months ended 31/12/2024 (Unaudited)	Nine months ended 31/12/2023 (Unaudited)	Year Ended 31/03/2024 (Audited)
Turnover	303.37	341.25	297.36	972.92	742.35	1085.91
Profit / (Loss) before tax	68.35	71.37	55.52	193.29	(371.61)	755.38
Profit/ (Loss) after tax	46.54	45.92	41.34	128.77	(618.23)	505.41
Total Comprehensive Income / (Loss)	49.30	46.61	(2.92)	128.36	(674.45)	492.73

4. The Board of Directors, in its meeting held on 26th March 2024, approved the Scheme of Amalgamation between the Company and LP Logistics Plus Chemical SCM Private Limited (LP Logistics) (the 'Scheme') under the provisions of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, along with the rules framed thereunder, subject to the necessary regulatory approvals. The proposed Appointed Date for the Scheme was 01st April 2024.

The Mumbai Bench of Hon'ble National Company Law Tribunal (NCLT) has directed on 19th December 2024 to the Company and LP Logistics to convene the meetings for the shareholders of the Company, LP Logistics, and unsecured creditors of LP Logistics, these meetings were held on 4th February 2025. During these meetings, the Scheme was approved by the shareholders and creditors of both the companies. Once the final order is received from NCLT, further course of action shall be taken for its implementation.

5. During the current quarter, based on the approval from its Board of Directors on 13th August 2024, Trejhara Pte Ltd, Singapore has incorporated a wholly owned subsidiary Trejhara Logistics Services LLC in Saudi Arabia on 12th November 2024.
6. The Group has applied its material accounting policies in the preparation of this Statement consistent with those followed in the consolidated financial statements for the year ended 31st March 2024.




7. The figures for the earlier periods/year have been regrouped/ reclassified wherever necessary to make them comparable with those of the current period.
8. The Statutory Auditors of the Company have conducted a limited review of the consolidated financial results for the quarter and nine months ended 31st December 2024 pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement (LODR) Regulations 2015 and have issued an unmodified conclusion in their review report. The financial results of the Company for the earlier periods/year were reviewed / audited by the its predecessor auditor.
9. The consolidated financial results for the quarter and nine months ended 31/12/2024 have been extracted from the unaudited consolidated financial statements prepared in accordance with the Indian Accounting Standards (Ind-AS) 34 Interim Financial Reporting' 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 and other accounting principles generally accepted in India. These consolidated 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 10th February 2025.

Place: Navi Mumbai
Date: 10/02/2025



For Trejhara Solutions Limited


Amit Sheth
Chairman and Director

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of Trejhara Solutions Limited for the quarter and nine months ended 31/12/2024, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Trejvara Solutions Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Trejhara Solutions Limited (the 'Company') for the quarter and nine months ended 31/12/2024 (the 'Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulations'). We have initialed the Statement for identification purpose.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013, as amended (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express 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 ('ICAI'). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily to inquiries of the Company persons responsible for financial and accounting matter 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 and procedure performed as stated in paragraph 3 above, 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 Ind AS prescribed under Section 133 of the Act, as amended, read with relevant rules issued there-under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Statement includes (a) figures for the quarter and nine months ended 31/12/2023, which were reviewed by the predecessor auditor and their review report dated 12/02/2024 expressed unmodified conclusion (b) figures for the quarter ended 30/09/2024, which were reviewed by the predecessor auditor and their review report dated 25/10/2024 expressed unmodified conclusion and (c) figures for the year ended 31/03/2024, which were audited by the predecessor auditor and their audit report dated 23/05/2024 expressed unqualified opinion. Our conclusion on the statement is not modified in respect of this matter.

For Chokshi & Chokshi LLP
Chartered Accountants
Firm Registration Number: 101872W/W100045


Amrith Thakker
Partner
Membership No.: 123069
UDIN: 25123069BMKSPN6631
Place: Navi Mumbai
Date: 10/02/2025



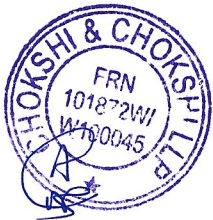
Trejhara Solutions Limited

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31, 2024

Sr No.	Particulars	(Rs.in lakhs)					
		Quarter ended			Nine Month ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income						
	(a) Revenue from Operations	303.37	341.25	297.36	972.92	742.35	1,085.91
	(b) Other Income	40.17	19.84	34.99	75.31	48.08	66.79
	(c) Total Income [(a) + (b)]	343.54	361.09	332.35	1,048.23	790.43	1,152.70
2	Expenses						
	(a) Software Service Charges	4.53	3.82	14.02	13.52	28.69	33.08
	(b) Employee Benefits Expense	224.48	228.06	189.09	669.30	480.28	680.97
	(c) Finance Costs	0.50	0.70	1.59	4.72	7.17	7.94
	(d) Depreciation and Amortisation Expense	2.10	2.10	1.99	6.26	6.45	8.54
	(e) Other Expenses	43.58	55.04	51.20	161.14	91.42	185.66
	(f) Total Expenses [(a) to (e)]	275.19	289.72	257.89	854.94	614.01	916.19
3	Profit before Exceptional Items and Tax [1 (c) - 2 (f)]	68.35	71.37	74.46	193.29	176.42	236.51
4	Exceptional (Gain)/ Loss (net)	-	-	18.94	-	1,246.16	164.58
5	Profit/ (Loss) before Tax [3-4]	68.35	71.37	55.52	193.29	(1,069.74)	71.93
6	Tax Expenses						
	(a) Current Tax	5.10	20.80	14.71	39.00	39.47	59.31
	(b) Deferred Tax Charge/ (Credit)	16.71	4.65	(0.53)	25.52	3.72	(1.53)
7	Profit/ (Loss) after Tax from Continuing Operations [5 - 6]	46.54	45.92	41.34	128.77	(1,112.93)	14.15
8	Profit from Discontinued Operations	-	-	-	-	698.13	683.45
9	Tax Expenses of Discontinued Operations	-	-	-	-	203.43	192.19
10	Profit after Tax from Discontinued Operations [8 - 9]	-	-	-	-	494.70	491.26
11	Other Comprehensive Income/ (Loss) (net of tax)	2.76	0.69	(44.26)	(0.41)	(56.22)	(12.68)
12	Total Comprehensive Income/ (Loss) [7+10+11]	49.30	46.61	(2.92)	128.36	(674.45)	492.73
13	Paid-up Equity Share Capital (Face Value of Rs.10 each)	1,451.63	1,451.63	1,451.63	1,451.63	1,451.63	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	0.32	0.33	0.89	(9.19)	0.11
	Earnings per equity share (for discontinued operations)						
	- Basic and Diluted (In Rs.)	-	-	-	-	4.08	3.86
	Earnings per equity share (for continuing and discontinued operations)						
	- Basic and Diluted (In Rs.)	0.32	0.32	0.33	0.89	(5.10)	3.97

* Earnings per equity share for the quarter and nine months ended are not annualised.

See accompanying notes to the financial results



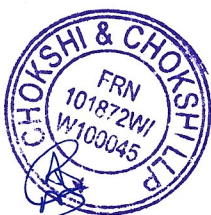
Notes to the Standalone Financial Results:

1. The Company operates mainly in the business of Software Consultancy and License services. Accordingly, there are no separate reportable segments as per IND AS 108 – Operating Segments.
2. The Board of Directors, in its meeting held on 26th March 2024, approved the Scheme of Amalgamation between the Company and LP Logistics Plus Chemical SCM Private Limited (LP Logistics) (the 'Scheme') under the provisions of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, along with the rules framed thereunder, subject to the necessary regulatory approvals. The proposed Appointed Date for the Scheme was 01st April 2024.

The Mumbai Bench of Hon'ble National Company Law Tribunal (NCLT) has directed on 19th December 2024 to the Company and LP Logistics to convene the meetings for the shareholders of the Company, LP Logistics, and unsecured creditors of LP Logistics, these meetings were held on 4th February 2025. During these meetings, the Scheme was approved by the shareholders and creditors of both the companies. Once the final order is received from NCLT, further course of action shall be taken for its implementation.

3. Pursuant to the casual vacancy in the office of the statutory auditor for the F.Y. 2024-25, caused due to the resignation of the predecessor auditor, the Company has appointed new auditors based on approval from the shareholders through postal ballot on 21st December 2024.
4. The Company has applied its material accounting policies in the preparation of this Statement consistent with those followed in the standalone financial statements for the year ended 31st March 2024.
5. The figures for the earlier periods/year 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 a limited review of the standalone financial results for the quarter and nine months ended 31st December 2024 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement (LODR) Regulations 2015 and have issued an unmodified conclusion in their review report. The financial results of the Company for the earlier periods/year were reviewed / audited by its predecessor auditor.
7. The standalone financial results for the quarter and nine months ended 31st December 2024 have been extracted from the unaudited standalone financial statements prepared in accordance with the Indian Accounting Standards (Ind-AS) 34 Interim Financial Reporting 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 10th February 2025.

Place: Navi Mumbai
Date: 10/02/2025



For Trejhara Solutions Limited



Amit Sheth
Chairman and Director

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – NOT APPLICABLE**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: NOT APPLICABLE**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (APPLICABLE ONLY FOR HALF-YEARLY FILINGS, I.E. 2ND & 4TH QUARTER) – NOT APPLICABLE**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (APPLICABLE ONLY FOR ANNUAL FILING I.E. 4TH QUARTER) – NOT APPLICABLE**