

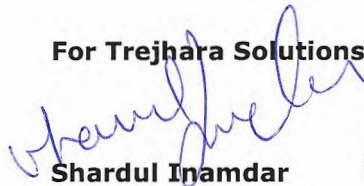
BSE Limited P.J. Towers, Dalal Street Mumbai-400001 <b>Script Code: 542233</b>	National Stock Exchange of India Ltd, Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai -400051 <b>Script Code: TREJHARA</b>
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**SUB: UNAUDITED (STANDALONE & CONSOLIDATED) FINANCIAL RESULTS FOR  
THE FIRST QUARTER/THREE MONTHS ENDED 30<sup>TH</sup> JUNE, 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 first quarter/three months ended 30<sup>th</sup> June, 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



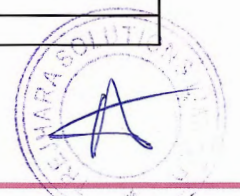
## Trejhara Solutions Limited

### Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2024

		(Rs.in lakhs)			
Sr No	Particulars	Quarter ended			Year ended
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Income</b>				
	(a) Revenue from Operations	604.76	643.24	402.97	2,284.69
	(b) Other Income	91.14	(92.35)	153.34	167.24
	<b>(c) Total Income [ (a) + (b) ]</b>	<b>695.90</b>	<b>550.89</b>	<b>556.31</b>	<b>2,451.93</b>
<b>2</b>	<b>Expenses</b>				
	(a) Software Service Charges	102.82	290.19	14.49	418.50
	(b) Employee Benefits Expense	293.12	257.17	279.40	1,031.14
	(c) Finance Costs	8.18	2.39	59.75	102.90
	(d) Depreciation and Amortisation Expense	94.44	93.88	111.77	406.70
	(e) Other Expenses	80.00	103.66	24.77	228.62
	<b>(f) Total Expenses [ (a) to (e) ]</b>	<b>578.56</b>	<b>747.29</b>	<b>490.18</b>	<b>2,187.86</b>
<b>3</b>	<b>Profit/ (Loss) before Exceptional Items and Tax [1 (c) - 2 (f)]</b>	<b>117.34</b>	<b>(196.40)</b>	<b>66.13</b>	<b>264.07</b>
4	Exceptional Gain (net)	-	1,376.54	-	1,233.38
<b>5</b>	<b>Profit before Tax [ 3+4 ]</b>	<b>117.34</b>	<b>1,180.13</b>	<b>66.13</b>	<b>1,497.45</b>
<b>6</b>	<b>Tax Expenses</b>				
	(a) Current Tax	21.76	30.95	28.84	95.41
	(b) Deferred Tax Charge /(Credit)	4.16	41.05	(53.25)	(1.53)
<b>7</b>	<b>Profit after Tax from Continuing Operations [ 5 - 6 ]</b>	<b>91.42</b>	<b>1,108.13</b>	<b>90.54</b>	<b>1,403.57</b>
8	Profit/ (Loss) from Discontinued Operations	-	(84.64)	396.29	760.49
9	Tax Expenses of Discontinued Operations	-	(11.24)	93.16	192.19
<b>10</b>	<b>Profit/ (Loss) after Tax from Discontinued Operations [ 8 - 9 ]</b>	<b>-</b>	<b>(73.40)</b>	<b>303.13</b>	<b>568.30</b>
11	Other Comprehensive Income/ (Loss) (net of tax)	(3.98)	42.36	(16.07)	(21.08)
<b>12</b>	<b>Total Comprehensive Income [ 7+10+11 ]</b>	<b>87.44</b>	<b>1,077.09</b>	<b>377.60</b>	<b>1,950.79</b>
13	Paid-up Equity Share Capital (Face Value of Rs.10 each)	<b>1,451.63</b>	<b>1,451.63</b>	<b>1,181.63</b>	<b>1,451.63</b>
14	Other Equity (Excluding Revaluation Reserve)	-	-	-	20,669.13
<b>15</b>	<b>Earnings per Equity Share*</b>				
	<b>Earnings per equity share (for continuing operation)</b>				
	- Basic and Diluted ( In Rs.)	0.63	7.63	0.77	11.04
	<b>Earnings per equity share (for discontinued operation)</b>				
	- Basic and Diluted ( In Rs.)	-	(0.51)	2.56	4.47
	<b>Earnings per equity share (for continuing and discontinued operation)</b>				
	- Basic and Diluted ( In Rs.)	0.63	7.12	3.33	15.51

\* Earnings per equity share for the quarter ended are not annualised.

See accompanying notes to the Consolidated financial results



**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			Year Ended
	30/06/2024	31/03/2024	30/06/2023	31/03/2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Turnover	328.30	343.56	216.65	1085.91
Profit before tax	53.56	1126.99	442.32	755.38
Profit after tax	36.30	1123.64	337.57	505.41
Total Comprehensive Income	32.44	1167.18	320.34	492.73

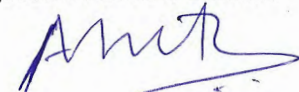
4. Other Income include foreign exchange gain of INR 77.04 Lakhs for the quarter ended 30/06/2024 (quarter ended 30/06/2023: INR. 121.55 Lakhs).
5. The figures for the earlier periods have been regrouped/ reclassified wherever necessary to make them comparable with those of the current period.
6. The figures for the quarter ended 31/03/2024 are the balancing figures between the audited figures in respect of the full financial year 2023-24 and the published unaudited year to date figures up to the third quarter ended 31/12/2023.
7. The Statutory Auditors of the Company have conducted limited review of the consolidated financial results for the quarter ended 30/06/2024 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 26/07/2024.

Place: Navi Mumbai

Date: 26/07/2024



For Trejhara Solutions Limited



**Amit Sheth**  
Chairman & Director



**Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results for the quarter ended 30<sup>th</sup> June 2024, 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 ended June 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.





# 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

- 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 revenues of Rs. 551.41 lakhs, total net profit after tax of Rs. 59.59 lakhs, total comprehensive income of Rs. 59.47 lakhs quarter ended 30th June 2024, as considered in the Statement which have been reviewed by other auditor, whose reports have been furnished to me by the Holding Company's 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.
- The accompanying unaudited consolidated financial results include the financial results of one subsidiary which have been neither reviewed by us nor by the other auditors, whose financial results reflect total revenues of Rs. Nil lakhs, total net profit/(loss) after tax of Rs. (4.21) lakhs and total comprehensive income of Rs. (4.21) lakhs for the quarter ended 30/06/2024, 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. 14585CW

  
**Bansi Khandelwal**  
Proprietor  
Membership No. 138205  
UDIN: 24138205BKBKFR1633



Place: Mumbai  
Date: 26<sup>th</sup> July, 2024

## Trejhara Solutions Limited

### Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2024

		(Rs.in lakhs)			
Sr No.	Particulars	Quarter ended			Year ended
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Income</b>				
	(a) Revenue from Operations	328.30	343.56	216.65	1,085.91
	(b) Other Income	15.30	18.71	31.36	66.79
	<b>(c) Total Income [ (a) + (b) ]</b>	<b>343.60</b>	<b>362.27</b>	<b>248.01</b>	<b>1,152.70</b>
<b>2</b>	<b>Expenses</b>				
	(a) Software Service Charges	5.17	4.39	6.18	33.08
	(b) Employee Benefits Expense	216.76	200.69	139.57	680.97
	(c) Finance Costs	3.52	0.77	4.02	7.94
	(d) Depreciation and Amortisation Expense	2.07	2.09	2.19	8.54
	(e) Other Expenses	62.52	94.24	20.03	185.66
	<b>(f) Total Expenses [ (a) to (e) ]</b>	<b>290.04</b>	<b>302.18</b>	<b>171.99</b>	<b>916.19</b>
<b>3</b>	<b>Profit before Exceptional Items and Tax [ 1 (c) - 2 (f) ]</b>	<b>53.56</b>	<b>60.09</b>	<b>76.02</b>	<b>236.51</b>
4	Exceptional Gain/ (Loss) (net)	-	1,081.58		(164.58)
<b>5</b>	<b>Profit before Tax [ 3+4 ]</b>	<b>53.56</b>	<b>1,141.67</b>	<b>76.02</b>	<b>71.93</b>
6	Tax Expenses				
	(a) Current Tax	13.10	19.84	10.84	59.31
	(b) Deferred Tax Charge/ (Credit)	4.16	(5.25)	0.75	(1.53)
<b>7</b>	<b>Profit after Tax from Continuing Operations [ 5 - 6 ]</b>	<b>36.30</b>	<b>1,127.08</b>	<b>64.43</b>	<b>14.15</b>
8	Profit/ (Loss) from Discontinued Operations	-	(14.68)	366.30	683.45
9	Tax Expenses of Discontinued Operations	-	(11.24)	93.16	192.19
<b>10</b>	<b>Profit/ (Loss) after Tax from Discontinued Operations [ 8 - 9 ]</b>	<b>-</b>	<b>(3.44)</b>	<b>273.14</b>	<b>491.26</b>
11	Other Comprehensive Income/ (Loss) (net of tax)	(3.86)	43.54	(17.23)	(12.68)
<b>12</b>	<b>Total Comprehensive Income [ 7+10+11 ]</b>	<b>32.44</b>	<b>1,167.18</b>	<b>320.34</b>	<b>492.73</b>
<b>13</b>	<b>Paid-up Equity Share Capital (Face Value of Rs. 10 each)</b>	<b>1,451.63</b>	<b>1,451.63</b>	<b>1,181.63</b>	<b>1,451.63</b>
14	Other Equity (Excluding Revaluation Reserve)	-	-	-	21,456.34
<b>15</b>	<b>Earnings per equity share (for continuing operation)</b>				
	- Basic and Diluted ( In Rs.)	0.25	7.76	0.55	0.11
	<b>Earnings per equity share (for discontinued operation)</b>				
	- Basic and Diluted ( In Rs.)	-	(0.02)	2.31	3.86
	<b>Earnings per equity share (for continuing and discontinued operation)</b>				
	- Basic and Diluted ( In Rs.)	0.25	7.74	2.86	3.97

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

See accompanying notes to the financial results



**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 1.20 Lakhs for the quarter ended 30/06/2024 (Other expenses include foreign exchange loss for the quarter ended 30/06/2023: INR. 1.44 Lakhs).
- 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 figures for the quarter ended 31/03/2024 are the balancing figures between the audited figures in respect of the full financial year 2023-24 and the published unaudited year to date figures up to the third quarter ended 31/12/2023.
- 5) The standalone financial results for the quarter ended 30/06/2024 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 26/07/2024.

**Place: Navi Mumbai  
Date: 26/07/2024**



**For Trejhara Solutions Limited**

  
**Amit Sheth**  
**Chairman & 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 : bansikhandelwalandoo@gmail.com

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results for the quarter ended 30<sup>th</sup> June 2024, 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 ended June 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: 24138205BKBKFKQ1298



Place: Mumbai  
Date: 26<sup>th</sup> July, 2024