Trejhara

29th October,2021

To,
Deptt. of Corporate Services- Listing
National Stock Exchange of India Limited
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (E)
Mumbai – 400051

SUB: UNAUDITED (STANDALONE & CONSOLIDATED) FINANCIAL RESULTS FOR THE SECOND QUARTER/SIX MONTHS ENDED 30TH SEPTEMBER, 2021 ALONG WITH LIMITED REVIEW REPORT.

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, kindly find enclosed herewith Un-Audited (Standalone & Consolidated) Financial Results for the second quarter/six months ended 30th September, 2021, along with Limited Review Report thereon received from M/s. Bansi Khandelwal & Co., Statutory Auditors of the Company.

For Trejhara Solutions Limited

Nilesh Kharche
Company Secretary

TREJHARA SOLUTIONS LIMITED

Trejhara Solutions Limited
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CIN: U72900MH2017PLC292340

Bansi Khandelwal & Co.
Chartered Accountants

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. We 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, 2021 (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) Trejhara Solutions Limited
   Subsidiaries:
   (i) Auroscient Outsourcing Limited
   (ii) Aurionpro SPC Bahrain
   (iii) Trejhara Pte. Limited

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

BANSI KHANDELWAL & CO. Firm Reg. No. 145850W Chartered Accountants

B/ 701, Type B, Riddhi Siddhi Complex, Kopar Road, Near Kopar Station, Dombivli (West) Thane -421202.
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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. 7,136.78 lakhs as at 30th September 2021, total revenues of Rs. Nil lakhs and Rs. 7.67 lakhs, total net profit after tax of Rs. (0.02) lakhs and Rs. 0.02 lakhs, total comprehensive income of Rs. (0.02) lakhs and Rs. 0.02 lakhs for the quarter ended 30th September, 2021 and for the period 1st April 2021 to 30th September 2021, respectively, and net cash outflow of Rs. 0.05 lakhs for the period 1st April 2021 to 30th September 2021 as considered in the Statement which have been reviewed by us.

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 reflect total assets of Rs. 15,394.00 lakhs as at 30th September 2021, total revenues of Rs. 561.60 lakhs and Rs. 1,157.00 lakhs, total net profit after tax of Rs. 162.19 lakhs and Rs. 421.13 lakhs, total comprehensive income of Rs. 163.39 lakhs and Rs. 424.05 lakhs for the quarter ended 30th September, 2021 and for the period 1st April 2021 to 30th September 2021, respectively, and net cash outflow of Rs. 6.94 lakhs for the period 1st April 2021 to 30th September 2021 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.

8. 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. 31,203.67 lakhs as at 30th September 2021, total revenues of Rs. 137.94 lakhs and Rs. 16.15 lakhs, total net profit after tax of Rs. 132.92 lakhs and Rs. 4.24 lakhs, total comprehensive income of Rs. 133.00 lakhs and Rs. 4.27 lakhs for the quarter ended 30th September, 2021 and for the period 1st April 2021 to 30th September 2021, respectively, and net cash inflow of Rs. 2.08 lakhs for the period 1st April 2021 to 30th September 2021 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.

9. We draw your attention to Note 9 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 KHANDELWAL & CO. Firm Reg. No. 145850W Chartered Accountants

Bansi Khandelwal
Proprietor
Membership No. 138205
UDIN: 21138205AAAAJM2168
Place: Mumbai
Date: 29th October 2021

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Trejhara Solutions Limited

Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended September 30, 2021

(Rs.in lakhs)

Sr No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	(a) Revenue from Operations	1,360.43	1,326.23	1,412.44	2,686.66	2,458.65	5,424.83
	(b) Other Income	65.57	47.85	20.27	113.42	58.96	169.79
	(c) Total Income [(a) + (b)]	**1,426.00**	**1,374.08**	**1,432.71**	**2,800.08**	**2,517.61**	**5,594.62**
2	**Expenses**						
	(a) Software Consultancy and Other Service Charges	287.66	246.84	295.36	534.50	438.96	1,169.58
	(b) Employee Benefits Expense	582.03	597.39	580.07	1,179.42	1,154.72	2,253.33
	(c) Finance Costs	32.91	37.80	53.81	70.71	104.18	193.59
	(d) Depreciation and Amortisation Expense	36.52	36.33	25.11	72.85	49.78	143.68
	(e) Other Expenses	111.08	116.44	135.16	227.52	247.04	563.53
	(g) Total Expenses [(a) to (e)]	**1,050.20**	**1,034.80**	**1,089.51**	**2,085.00**	**1,994.68**	**4,323.71**
3	**Profit before Exceptional Items and Tax [1 (c) - 2 (g)]**	**375.80**	**339.28**	**343.20**	**715.08**	**522.94**	**1,270.91**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit before Tax [3+4]**	**375.80**	**339.28**	**343.20**	**715.08**	**522.94**	**1,270.91**
6	**Tax Expenses**						
	(a) Current Tax	42.90	72.71	59.40	115.61	94.10	174.70
	(b) Deferred Tax Charge/ (Credit)	1.76	(15.73)	(7.63)	(13.97)	(17.91)	(13.74)
7	**Profit after Tax [5 - 6]**	**331.14**	**282.30**	**291.44**	**613.44**	**446.75**	**1,109.95**
8	Other Comprehensive Income (net of tax)	5.47	(5.74)	(0.58)	(0.27)	(13.71)	(21.37)
9	**Total Comprehensive Income for the period [7+8]**	**336.61**	**276.56**	**290.86**	**613.17**	**433.04**	**1,088.58**
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)	-	-	-		-	44,731.24
12	**Earnings per Equity Share***						
	- Basic (Rs.)	2.80	2.39	2.47	5.19	3.78	9.39
	- Diluted (Rs.)	2.80	2.39	2.47	5.19	3.78	9.39

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

See accompanying notes to the financial results

BANSI KHANDELWAL & CO. Chartered Accountants Firm Reg. No. 145850W

TREJHARA SOLUTIONS LIMITED

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Notes to the Consolidated Financial Results:

1. Statement of Assets and Liabilities

(Rs. in lakhs)

	Particulars	As at 30-Sep-21 Unaudited	As at 31-Mar-21 Audited
A	**ASSETS**		
1	**Non- Current Assets**		
	(a) Property, Plant and Equipment	27.02	18.69
	(b) Right to Use of Assets	56.38	78.67
	(c) Other Intangible Assets	84.21	130.53
	(d) Intangible Assets under Developments	14,479.59	14,296.94
	(e) Financial Assets		
	(i) Investments	9.28	9.28
	(ii) Other Financial Assets	3.25	16.38
	(f) Non-Current Tax Assets (net)	80.56	25.72
	(g) Other Non Current Assets	10,537.67	10,240.52
	Sub-total Non-Current Assets	**25,277.96**	**24,816.73**
2	**Current Assets**		
	(a) Financial Assets		
	(i) Trade Receivables	2,050.35	2,343.71
	(ii) Cash and Cash Equivalents	50.32	61.62
	(iii) Bank Balance other than (ii) above	0.41	0.41
	(iv) Other Financial Assets	487.47	525.34
	(b) Other Current Assets	31,231.34	30,285.55
	Sub-total Current Assets	**33,819.88**	**33,216.63**
	Total Assets	**59,097.84**	**58,033.36**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	1,181.63	1,181.63
	(b) Other Equity	45,730.66	44,731.24
	Total Equity	**46,912.29**	**45,912.87**
2	**Liabilities**		
	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,719.31	2,379.82
	(ii) Lease Liabilities	12.20	35.13
	(b) Deferred tax liabilities (net)	400.59	407.82
	(c) Provisions	228.02	212.36
	Sub-total Non-Current Liabilities	**2,360.12**	**3,035.13**
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,004.86	944.07
	(ii) Lease Liabilities	48.90	47.76
	(iii) Trade Payables		
	Due to Micro and Small Enterprise	30.14	28.04
	Due to Other	65.67	284.22
	(iv) Other Financial Liabilities	5,759.87	6,254.25
	(b) Other Current Liabilities	2,772.29	1,416.61
	(c) Provisions	67.93	54.11
	(d) Current tax Liabilities (net)	75.78	56.31
	Sub-total Current Liabilities	**9,825.43**	**9,085.36**
	Total Equity and Liabilities	**59,097.84**	**58,033.36**

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Notes to the Consolidated Financial Results:

2. Statement of Cash Flow

(Rs. in lakhs)

Sr. No.	Particular	Half year ended 30 Sept 2021	Half year ended 30 Sept 2020
		Unaudited	**Unaudited**
A	**Cash Flow from Operating Activities**		
	Net profit before tax	715.08	522.94
	Adjustments :		
	Depreciation and Amortisation Expenses	72.85	49.78
	Interest Income	(51.32)	(54.26)
	Interest Expenses	66.19	99.39
	Credit Balance Written back	(7.88)	-
	Provision for Doubtful Debts	(3.36)	(32.75)
	Foreign Exchange (Gain) / Loss (net)	(50.85)	(300.83)
	Operating Profit before working capital changes	**740.71**	**284.27**
	Movements in Working Capital		
	Increase / (Decrease) in Trade Receivables and Other Assets	(412.22)	185.52
	Increase in Trade Payables and Other Liabilities	684.84	609.28
		272.63	**794.80**
	Cash generated from Operations	**1,013.33**	**1,079.07**
	Income taxes paid (net of refund)	(144.25)	(54.55)
	Net cash generated from Operating Activities	**869.08**	**1,024.52**
B	**Cash flow from Investing Activities**		
	Purchase of PPE, Other Intangible Assets	(195.21)	-
	Interest Received	5.13	11.25
	Net cash (used in)/ generated from Investing Activities	**(190.08)**	**11.25**
C	**Cash flow from Financing Activities**		
	Repayment of Proceeds Long-Term Borrowings (net)	(369.43)	(1,057.99)
	Proceeds/ (Repayment) of Short-Term Borrowings (net)	(230.30)	56.00
	Repayment of Lease Liabilities	(21.78)	-
	Interest Paid	(68.79)	(93.26)
	Net cash used in from Financing Activities	**(690.30)**	**(1,095.25)**
D	**Net Decrease In Cash and Cash Equivalents (A+B+C)**	**(11.30)**	**(59.90)**
	Cash and Cash Equivalents at beginning of year	62.03	126.66
E	**Cash and Cash Equivalents at end of year**	**50.73**	**67.16**

BANSI KHANDELWAL & CO. Firm Reg. No. 145850W Chartered Accountants

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Notes to the consolidated Financial Results:

3. 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.

4. The Company has consolidated financial results of all its subsidiary companies as per Indian Accounting Standard 110-Consolidated Financial Statements.

5. Other Income includes foreign exchange gain of INR 36.17 Lakhs and INR 50.85 Lakhs for the quarter and half year ended 30/09/2021 respectively. (Quarter and half year ended 30/09/2020: INR (36.12) Lakhs and INR (25.44) 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 30/09/2021 (Unaudited)	Quarter ended 30/06/2021 (Unaudited)	Quarter ended 30/09/2020 (Unaudited)	Half Year ended 30/09/2021 (Unaudited)	Half Year ended 30/09/2020 (Unaudited)	Year Ended 31/03/2021 (Audited)
Turnover	916.68	1006.47	1003.26	1923.15	1772.80	3500.76
Profit before tax	67.95	191.22	179.29	259.17	259.65	496.83
Profit after tax	48.29	145.25	142.52	193.54	203.56	371.17
Total Comprehensive Income	52.48	133.53	144.43	186.01	192.38	374.17

8. The Group has examined the possible effects that may result from the COVID-19 pandemic on the carrying amounts of receivables, unbilled revenues, inventory, investments, right of use assets and intangible assets. While estimating the possible future uncertainties in the global economic conditions because of this pandemic, the Group, has used internal and external sources of information including credit reports, economic forecasts and consensus estimates from market sources. The Group has carried out sensitivity analysis on the assumptions used and based on current estimates, expects that the carrying amounts of the aforementioned assets will be realized. The impact of COVID-19 on the Group's financial results may differ from that estimated as at the date of approval of these financial results.

9. As per Regulation 33(3)(h) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, eighty percent of each of the consolidated revenue, assets and profits, respectively, needs to be covered under limited review. In order to comply with this requirement, one subsidiary is required to be covered as part of the limited review. But due to COVID-19 pandemic, limited review of said subsidiary is not conducted. Nevertheless, the above mentioned requirement has been covered to the required extent in respect of consolidated revenue and profits and around Thirty Six percent in respect of consolidated assets

10. The Statutory Auditors of the Company have conducted a limited review of the consolidated financial results for the quarter and half year ended 30/09/2021 pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement (LODR) 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 29/10/2021.

BANSI KHANDELWAL & CO. Chartered Accountants Firm Reg. No. 145850W

Place: Navi Mumbai
Date: 29/10/2021

For Trejhara Solutions Limited

Amit Sheth
Chairman and Director

TREJHARA SOLUTIONS LIMITED

Bansi Khandelwal & Co.
Chartered Accountants

Independent Auditor's Review Report on the Quarter and Half Year Ended 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, 2021 (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 KHANDELWAL & CO. Firm Reg. No. 145850W Chartered Accountants

Bansi Khandelwal
Proprietor
Membership No. 138205
UDIN: 21138205AAAAJL7388

Place: Mumbai
Date: 29th October 2021

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Trejhara Solutions Limited

Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended September 30, 2021

(Rs.in lakhs)

Sr No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	(a) Revenue from Operations	916.68	1,006.47	1,003.26	1,923.15	1,772.80	3,500.76
	(b) Other Income	27.74	43.99	24.87	71.73	55.96	163.79
	(c) Total Income [(a) + (b)]	**944.42**	**1,050.46**	**1,028.13**	**1,994.88**	**1,828.76**	**3,664.55**
2	**Expenses**						
	(a) Software Consultancy and Other Service Charges	129.44	134.04	120.48	263.48	142.02	387.20
	(b) Employee Benefits Expense	602.45	576.94	551.29	1,179.39	1,096.90	2,090.71
	(c) Finance Costs	32.48	37.30	49.90	69.78	96.42	190.92
	(d) Depreciation and Amortisation Expense	20.39	20.08	20.17	40.47	40.11	80.03
	(e) Other Expenses	91.71	90.88	107.00	182.59	193.66	418.86
	(f) Total Expenses [(a) to (e)]	**876.47**	**859.24**	**848.84**	**1,735.71**	**1,569.11**	**3,167.72**
3	**Profit before Exceptional Items and Tax [1 (c) - 2 (f)]**	**67.95**	**191.22**	**179.29**	**259.17**	**259.65**	**496.83**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit before Tax [3+4]**	**67.95**	**191.22**	**179.29**	**259.17**	**259.65**	**496.83**
6	**Tax Expenses**						
	(a) Current Tax	24.40	55.20	44.40	79.60	74.00	139.40
	(b) Deferred Tax Credit	(4.74)	(9.23)	(7.63)	(13.97)	(17.91)	(13.74)
7	**Profit after Tax [5 - 6]**	**48.29**	**145.25**	**142.52**	**193.54**	**203.56**	**371.17**
8	Other Comprehensive Income (net of tax)	4.19	(11.72)	1.91	(7.53)	(11.18)	3.00
9	**Total Comprehensive Income for the period [7+8]**	**52.48**	**133.53**	**144.43**	**186.01**	**192.38**	**374.17**
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)	-	-	-	-	-	**26,311.27**
12	**Earnings per Equity Share**						
	-Basic (Rs.)	0.41	1.23	1.21	1.64	1.72	3.14
	-Diluted (Rs.)	0.41	1.23	1.21	1.64	1.72	3.14

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

See accompanying notes to the financial results

BANSI KHANDELWAL & CO. Chartered Accountants Firm Reg. No. 145850W

TREJHARA SOLUTIONS LIMITED

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Notes to the Standalone Financial Results:

1. Statement of Assets and Liabilities

(Rs. in lakhs)

	Particulars	As at 30-Sep-21 Unaudited	As at 31-Mar-21 Audited
A	**ASSETS**		
1	**Non- Current Assets**		
	(a) Property, Plant and Equipment	22.43	13.51
	(b) Other Intangible Assets	18.93	57.01
	(c) Financial Assets		
	(i) Investments	20,296.87	16,296.87
	(ii) Other Financial Assets	0.67	16.13
	(d) Non-Current Tax Assets (net)	75.02	20.18
	(e) Deferred Tax Assets (net)	87.27	73.30
	(f) Other Non Current Assets	7,511.48	7,651.48
	Sub-total Non-Current Assets	**28,012.67**	**24,128.48**
2	Current Assets		
	(a) Financial Assets		
	(i) Trade Receivables	1,013.76	1,152.56
	(ii) Cash and Cash Equivalents	18.63	6.93
	(iii) Bank Balance other than (ii) above	0.41	0.41
	(iv) Loans	2,860.82	5,603.95
	(v) Other Financial Assets	283.87	143.94
	(b) Other Current Assets	33.29	21.56
	Sub-total Current Assets	**4,210.78**	**6,929.34**
	Total Assets	**32,223.45**	**31,057.82**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	1,181.63	1,181.63
	(b) Other Equity	26,497.29	26,311.27
	Total Equity	**27,678.92**	**27,492.90**
2	**Liabilities**		
	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	660.51
	(b) Provisions	206.01	190.62
	Sub-total Non-Current Liabilities	**206.01**	**851.13**
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	970.81	679.73
	(ii) Trade Payables		
	Due to Micro and Small Enterprise	30.14	28.04
	Due to Other	31.74	57.79
	(iii) Other Financial Liabilities	469.26	503.18
	(b) Other Current Liabilities	2,768.64	1,390.89
	(c) Provisions	67.93	54.15
	(d) Current tax Liabilities (net)	-	-
	Sub-total Current Liabilities	**4,338.52**	**2,713.79**
	Total Equity and Liabilities	**32,223.45**	**31,057.82**

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Notes to the Standalone Financial Results:

2. Statement of Cash Flow

(Rs. in lakhs)

Sr. No.	Particulars	Half year ended 30 Sept 2021	Half year ended 30 Sept 2020
		Unaudited	**Unaudited**
A	**Cash Flow from Operating Activities**		
	Net profit before tax	259.17	259.65
	Adjustments :		
	Depreciation and Amortisation Expenses	40.47	40.11
	Interest Income	(51.32)	(51.26)
	Interest Expenses	65.28	91.64
	Provision for Doubtful Debts	(3.36)	(37.45)
	Foreign Exchange (Gain) / Loss (net)	(16.84)	25.00
	Operating Profit before working capital changes	**293.39**	**327.68**
	Movements in Working Capital		
	Decrease/ (Increase) in Trade Receivables and Other Assets	71.61	(225.66)
	Increase in Trade Payables, Other liabilities	1,341.52	923.84
		1,413.13	**698.19**
	Cash generated from Operations	**1,706.52**	**1,025.87**
	Income taxes paid (net of refund)	(134.44)	(70.76)
	Net cash generated from Operating Activities	**1,572.07**	**955.11**
B	**Cash flow from Investing Activities**		
	Purchase of PPE, Other Intangible Assets	(11.31)	(0.98)
	Decrease in Capital Advance	140.00	6.29
	Loans/ Advances given to Subsidiaries and Others	(1,256.88)	(925.36)
	Interest Received	5.13	-
	Net cash used in from Investing Activities	**(1,123.06)**	**(920.05)**
C	**Cash flow from Financing Activities**		
	(Repayment) /Proceeds of long-term borrowings (Net)	(369.44)	59.90
	Interest paid	(67.87)	(91.38)
	Net cash (used in) from Financing Activities	**(437.31)**	**(31.49)**
D	**Net Increase In Cash and Cash Equivalents (A+B+C)**	**11.70**	**3.58**
	Cash and Cash Equivalents at beginning of year	7.34	21.23
E	**Cash and Cash Equivalents at end of year**	**19.04**	**24.81**

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TREJHARA SOLUTIONS LIMITED

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Notes to the Standalone Financial Results:

3. 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.

4. Other Income include foreign exchange (loss) /gain of INR (1.66) lakhs and INR 16.84 Lakhs for the quarter and half year ended 30/09/2021 respectively (Quarter and half year ended 30/09/2020: INR (28.09) lakhs and INR (25.00) 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 Company had subscribed optionally Convertible Debentures (OCDs) of INR 40,00,00,000 issued by its wholly owned subsidiary Auroscient Outsourcing Limited in lien of the equivalent loan amount granted to it

7. The Company has examined the possible effects that may arise from the COVID-19 pandemic on the carrying amounts of receivables, unbilled revenues, inventory, investments, right of use assets and intangible assets. While estimating the possible future uncertainties in the global economic conditions because of this pandemic, the Company, has used internal and external sources of information including credit reports, economic forecasts and consensus estimates from market sources. The Company has carried out sensitivity analysis on the assumptions used and based on current estimates, expects that the carrying amounts of the aforementioned assets will be realized. The impact of COVID-19 on the Company's financial results may differ from that estimated as at the date of approval of these financial results.

8. The Statutory Auditors of the Company have conducted a limited review of the standalone financial results for the quarter and half year ended 30/09/2021 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement (LODR) 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 29/10/2021.

Place: Navi Mumbai
Date: 29/10/2021

BANSI KHANDELWAL & CO. Chartered Accountants Firm Reg. No. 145850W

For Trejhara Solutions Limited

Amit Sheth
Chairman and Director

TREJHARA SOLUTIONS LIMITED