

February 13, 2026

To, BSE Limited P.J. Towers, Dalal Street Mumbai-400001 Script Code: 542233	To, National Stock Exchange of India Ltd, Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai -400051 SYMBOL: TREJHARA
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**SUB: UNAUDITED (STANDALONE & CONSOLIDATED) FINANCIAL RESULTS FOR
THE THIRD QUARTER/NINE MONTHS ENDED DECEMBER 31, 2025 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 Third quarter/Nine months ended December 31, 2025, along with Limited Review Report thereon received from M/s. Chokshi & Chokshi LLP, Statutory Auditors of the Company.

For Trejhara Solutions Limited


Shardul Inamdar
Company Secretary



CHOKSHI & CHOKSHI LLPChartered Accountants

Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of Trejhara Solutions Limited for the quarter and nine months ended 31/12/2025, 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' or 'Transferee Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter and nine months ended 31/12/2025 (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 only.
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 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 have 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 financial results of the following entities.

Sr. No	Entities	Relationship
1	Trejvara Solutions Limited	Holding Company
2	Auroscient Outsourcing Limited., India	Subsidiary
3	Trejvara Pte.Ltd, Singapore	Subsidiary
4	Trejvara Logistics Services LLC, Saudi	Subsidiary



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5. Based on our review conducted and procedures performed as stated in paragraph 3 above, consideration of the review report of other auditor 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 or to the extent those are not inconsistent with the aforesaid Ind AS prescribed under Section 133 of the Act.

Other Matters

6. We did not review the financial results of one subsidiary included in the unaudited consolidated financial results, whose financial results reflect total revenues of INR 683.10 lakhs and Rs. 1790.60 lakhs (before consolidation adjustment), total net profit/(loss) after tax of INR 46.88 lakhs and INR 98.88 lakhs (before consolidation adjustment), and total comprehensive income of INR 78.37 lakhs and INR 218.64 lakhs (before consolidation adjustment) for the quarter and nine months ended 31/12/2025 respectively, as considered in the unaudited consolidated financial results. The interim financial results have been reviewed by other auditor, whose report have been furnished to us by the Holding Company's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of aforesaid subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Also, in respect of the aforesaid 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 said country to accounting principles generally accepted in India.

7. The accompanying unaudited consolidated financial results include the financial results of two subsidiaries which have been neither reviewed by us nor by the other auditors, whose financial results reflect total revenues of INR 175.60 lakhs and INR 318.98 lakhs (before consolidation adjustment), total net profit/(loss) after tax of INR (14.01) lakhs and INR (11.60) lakhs (before consolidation adjustment), total comprehensive loss of INR 13.34 lakhs and INR 8.96 lakhs (before consolidation adjustment) for the quarter and nine months ended 31/12/2025 respectively, as considered in the consolidated unaudited financial results.

Of the above, in respect of the one 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 said country to accounting principles generally accepted in India.

These financial results of the two subsidiaries 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.




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8. In accordance with the Scheme of Amalgamation ("the Scheme") referred to in Note 4 to the Statement, the figures for the quarter and nine months ended 31/12/2024 and for the year ended 31/03/2025 of standalone financial results have been revised to include the financial information of the LP Logistics Plus Chemical SCM Private Limited ("Transferor Company"), which has been mentioned in detail in the other matter para no. 5 & 6 in our review report dated 13/02/2026 on the aforesaid standalone financial results. Also, the revised figures for the aforesaid periods have been considered in the consolidated financial results of the Transferee Company.

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 No. 101872W/W100045


Amrith Thakker
Partner
Membership No. 123069
UDIN: 26123069CFTNOJ2508



Place: Navi Mumbai
Date: 13/02/2026

Trejhara Solutions Limited

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2025

(Rs. in lakhs)							
Sr No	Particulars	Quarter ended			Nine Month ended		Year ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	3,381.49	3,392.81	3,012.31	10,038.11	7,651.63	11,575.39
	(b) Other Income	113.45	383.63	40.61	515.20	294.84	393.58
	(c) Total Income [(a) + (b)]	3,494.94	3,776.44	3,052.92	10,553.31	7,946.47	11,968.97
2	Expenses						
	(a) Operating Expenses	2,381.56	2,535.69	2,184.25	7,342.79	5,454.63	8,452.32
	(b) Employee Benefits Expense	490.97	468.95	469.13	1,418.75	1,313.54	1,745.74
	(c) Finance Costs	31.27	19.08	13.63	73.42	30.89	52.96
	(d) Depreciation and Amortisation Expense	102.12	98.72	103.18	300.22	297.79	400.12
	(e) Other Expenses	298.75	168.78	154.47	636.28	393.07	654.96
	(f) Total Expenses [(a) to (e)]	3,304.67	3,291.22	2,924.66	9,771.46	7,489.92	11,306.10
3	Profit before Exceptional Items and Tax [1 (c) - 2 (f)]	190.27	485.22	128.26	781.85	456.55	662.87
4	Exceptional (Gain)/ Loss (Refer Note 9)	37.97	-	-	37.97	-	-
5	Profit before Tax [3-4]	152.30	485.22	128.26	743.88	456.55	662.87
6	Tax Expenses						
	(a) Current Tax	32.74	121.46	16.09	187.49	92.25	224.81
	(b) Deferred Tax Charge /(Credit)	(1.45)	6.62	19.00	11.29	26.44	13.97
7	Profit after Tax [5 - 6]	121.01	357.14	93.17	545.10	337.86	424.09
8	Other Comprehensive Income/ (Loss) (net of tax)	49.31	100.31	4.58	147.81	1.19	(9.89)
9	Total Comprehensive Income [7+8]	170.32	457.45	97.75	692.91	339.05	414.20
10	Paid-up Equity Share Capital (Face Value of Rs.10 each)	2,350.56	2,350.56	2,350.56	2,350.56	2,350.56	2,350.56
11	Other Equity (Excluding Revaluation Reserve)	-	-	-	-	-	21,246.23
12	Earnings per Equity Share*						
	- Basic and Diluted (In Rs.)	0.51	1.52	0.40	2.32	1.44	1.80

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

See accompanying notes to the Consolidated financial results



Notes to the Consolidated Financial Results:

1. Other Income includes foreign exchange gain of INR 108.33 Lakhs and INR 430.76 Lakhs for the quarter and nine months ended December 31, 2025 respectively. (quarter and nine months ended December 31, 2024: INR 11.60 Lakhs and INR 202.09 Lakhs respectively).
2. The Company has consolidated financial results of all its subsidiary companies 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:

(₹ in lakhs)

Particulars	Quarter ended 31/12/2025 (Unaudited)	Quarter ended 30/09/2025 (Unaudited)	Quarter ended 31/12/2024 (Unaudited)	Nine months ended 31/12/2025 (Unaudited)	Nine months ended 31/12/2024 (Unaudited)	Year ended 31/03/2025 (Audited)
Turnover	2,867.04	3,011.35	2,673.28	8,860.84	6,743.08	10,135.55
Profit before tax	215.45	462.29	106.06	730.52	299.82	561.55
Profit after tax	198.22	347.77	73.86	571.55	198.68	390.00
Total Comprehensive Income	201.54	357.28	76.31	582.55	198.27	379.95

4. The Board of Directors of the Company approved the Scheme of Amalgamation (the 'Scheme') for merger of the Company with LP Logistics Plus Chemical SCM Private Limited (Transferor Company) at its meeting held on March 26, 2025. The Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench has sanctioned the aforesaid Scheme vide its order dated October 14, 2025 and the Company has filed certified copy of the Order with the office of the Registrar of Companies on October 16, 2025.

Pursuant to approval of the Scheme of Amalgamation, the Board of Directors of the Company at its meeting held on November 05, 2025 approved discharge of consideration mentioned in the Scheme, by way of issuance and allotment of 89,89,344 equity shares of ₹ 10/- each fully paid-up to the shareholders of the Transferor Company, in lieu of their shareholding held in the Transferor Company as on the record date, i.e. November 11, 2025. The Company received trading approval from the stock exchanges on January 29, 2026.

The effect of the scheme has been given in the pre-merger standalone financials statements of the Company for the year ended March 31, 2025 and quarter and nine months ended December 31, 2025 approved by the Board of Directors in their meeting held on May 30, 2025 & December 10, 2025. Accordingly, comparative figures have been restated to give effect of the amalgamation from the beginning of the previous year.

5. During the quarter, the Board of Directors of the Company, at its meeting held on November 05, 2025, approved the issuance of 6,11,112 equity shares and 79,97,000 warrants, each convertible into one equity share, at an issue price of ₹ 216 per share/warrant, to the proposed allottees on a preferential basis. The issuance was subsequently approved by the shareholders on December 03, 2025, and received in-principle approval from the stock exchanges on January 27, 2026. Pursuant to the approval of the Allotment Committee at its meeting held on 10th February, 2026, the Company allotted 6,11,112 equity shares and 68,97,000 warrants at an issue price of ₹ 216 per equity share/warrant; however, on account of under-subscription of 11,00,000 warrants, the overall issue size stood reduced from INR 18,593.52 Lakhs to INR 16,217.52 Lakhs.



6. During the quarter, the Board of Directors of the Company, at its meeting held on December 01, 2025, approved the acquisition of LP Logistics Plus LLC, a Dubai-based logistics company, for an upfront consideration of US\$ 9.50 million (approximately INR 8,500 Lakhs). In addition, an earn-out of up to US\$ 3.00 million (approximately INR 2,700 Lakhs) may be payable, subject to the achievement of predefined performance milestones, at the end of three years from the closing date. The said acquisition being a Material Related Party Transaction, it is approved by the shareholders of the Company in the Annual General Meeting held on December 29, 2025. The acquisition is expected to be completed by the end of March 2026.
7. Accounting and reporting of information for Operating Segments are those components of the business whose operating results are regularly reviewed by the Group's Chief Operating Decision Maker (CODM) to make decisions for performance assessment and resource allocation. The Group is organised into business units based on the nature of services rendered, the differing risks and returns and the internal business reporting system. Pursuant to the Scheme of Amalgamation (the 'Scheme'), the Group being a logistics solution provider, intends to increase its logistics business through expansion of its digital footprint by innovation and analytical capabilities in the logistics sector. As a result, the Group believes that as per IND AS 108 — Operating Segments, logistics services is the single reportable segment, which includes other ancillary logistics services and hence there are no other reportable segments.
8. The Board of Directors of the Company, at its meeting held on December 01, 2025, approved the expansion into the Exhibitions and Trade Fairs business through the incorporation of a subsidiary, GS Marketing Associates Private Limited, in which the Company will hold a 60% equity stake & 40% stake will be held through the partners of GS Marketing Associates. The said subsidiary in the name of GS Marketing Associates Private Limited was duly incorporated on January 21, 2026.
9. The Government of India, vide notification dated November 21, 2025, has notified the four labour Codes—the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes"), which consolidate and replace twenty-nine existing central labour laws into unified framework governing employee benefits during employment and post-employment. The New Labour codes, amongst other things introduced changes, including a uniform definition of wages for statutory purposes. In accordance with the requirements of Ind AS 19 – Employee Benefits, changes to employee benefit plans arising from legislative amendments constitute a plan amendment, requiring immediate recognition of the resultant impact as past service cost in the period in which the amendment is notified. Further, on December 30, 2025, the Ministry of Labour & Employment, issued draft Central Rules and FAQs to facilitate assessment of the financial impact arising from the New Labour Codes.

The management has assessed and disclosed the incremental impact of the New Labour Codes on the Group level employee benefit obligations, based on the information available as at the reporting date, in a manner consistent with the guidance issued by the Institute of Chartered Accountants of India (ICAI). Considering the materiality of the impact, its regulatory-driven and non-recurring nature, the Company has presented the additional group level impact amounting INR 37.97 lakhs under "Exceptional item" in the consolidated financial results for the quarter and nine months ended December 31, 2025, which primarily arises from the change in the definition of wages.

The Company will continue to monitor further developments including the finalization of the central and state rules under the New Labour Codes, which are yet to be notified and shall evaluate and give effect to any consequential accounting adjustments, if any arising therefrom in future periods, as and when required.



10. The Group has applied its material accounting policies in the preparation of this consolidated financial results consistent with those followed in the audited consolidated financial statements for the year ended March 31, 2025.
11. The figures for the earlier periods have been regrouped/ reclassified wherever necessary to make them comparable with those of the current period.
12. The Statutory Auditors of the Company have conducted limited review of the consolidated financial results for the quarter & nine months ended December 31, 2025 pursuant to the requirement of Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements ("LODR") Regulations, 2015 and have issued an unmodified conclusion in their review report.
13. The consolidated financial results for the quarter ended December 31, 2025 have been extracted from the unaudited consolidated financial statements prepared in accordance with the Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter. These consolidated financial results have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on February 13, 2026.

Place: Navi Mumbai
Date: February 13, 2026



For Trejhara Solutions Limited


Amit Sheth
Chairman & Director

CHOKSHI & CHOKSHI LLPChartered Accountants

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of Trejhara Solutions Limited for the quarter and nine months ended 31/12/2025, 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 Standalone Financial Results of Trejhara Solutions Limited (the 'Company' or 'Transferee Company') for the quarter and nine months ended 31/12/2025 (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 only.
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 company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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. 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 or to the extent those are not inconsistent with the aforesaid Ind AS prescribed under Section 133 of the Act.

Other Matters

5. In accordance with the Scheme of Amalgamation ("the Scheme") referred to in Note 2 to the Statement, the figures for the year ended 31/03/2025 have been revised to include the financial information of the LP Logistics Plus Chemical SCM Private Limited ("Transferor Company") which reflect, total revenue of INR 8,805.37 lakhs, total net (loss)/profit after tax of INR 94.48 lakhs and total comprehensive income of INR 93.11 lakhs for the year ended 31/03/2025. The financial information of the Transferor Company has been audited by its then auditor, whose report dated 13/07/2025 expressed an unmodified opinion, has been furnished to us and relied upon by us. The financial statements of the Transferor Company for the year ended 31/03/2025 have been prepared in accordance with IGAAP and the Transferee Company's Management has converted these financial statements from IGAAP to Ind AS and these Ind AS converted

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CHOKSHI & CHOKSHI LLP**Chartered Accountants**

financial statements have been certified by its the then auditor. We have verified the adjustments, being in the nature of elimination of transactions/ balances between Transferor and Transferee Company, made by the Transferee Company's Management, consequent to the merger of the Transferor Company with the Transferee Company, to arrive at the revised figures for the year ended 31/03/2025.

6. In accordance with the Scheme referred to in Note 2 to the Statement, the figures for the quarter and nine months ended 31/12/2024 have been revised to include the financial information of the Transferor Company which reflect, total revenue of INR 2381.90 lakhs & INR 5827.45 lakhs, total net (loss)/profit after tax of INR 27.32 lakhs & INR 69.92 lakhs and total comprehensive income of INR 27.32 lakhs & INR 69.92 lakhs for the quarter and nine months ended 31/12/2024 respectively. The financial information of the Transferor Company has been reviewed by its the then auditor, whose review report dated 10/10/2025 expressed an unmodified conclusion, has been furnished to us and relied upon by us. The financial statements of the Transferor Company for the quarter and nine months ended 31/12/2024 have been prepared in accordance with IGAAP and the Transferee Company's Management has converted these financial statements from IGAAP to Ind AS and these Ind AS converted financial statements have been certified by it's the then auditor. We have verified the adjustments, being in the nature of elimination of transactions/ balances between Transferor and Transferee Company, made by the Transferee Company's Management, consequent to the merger of the Transferor Company with the Transferee Company, to arrive at the revised figures for the quarter and nine months ended 31/12/2024.

Our conclusion on the Statement is not modified in respect of the matters mentioned in para 5 & 6 above.

For Chokshi & Chokshi LLP
Chartered Accountants
Firm Registration No. 101872W/W100045


Amrith Thakker
Partner
Membership No. 123069
UDIN: 26123069CGAORN2841



Place: Navi Mumbai
Date: 13/02/2026

Trejhara Solutions Limited

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31, 2025

Sr No.	Particulars	Quarter ended			Nine Month ended		(Rs.in lakhs)
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	2,867.04	3,011.35	2,673.28	8,860.84	6,743.08	10,135.55
	(b) Other Income	175.62	393.05	51.48	582.93	130.57	318.47
	(c) Total Income [(a) + (b)]	3,042.66	3,404.40	2,724.76	9,443.77	6,873.65	10,454.02
2	Expenses						
	(a) Operating Expenses	2,329.02	2,379.29	2,121.75	7,074.74	5,152.06	7,855.53
	(b) Employee Benefits Expense	371.71	385.17	372.43	1,170.73	1,061.91	1,416.36
	(c) Finance Costs	29.26	18.53	9.95	70.83	18.56	40.14
	(d) Depreciation and Amortisation Expense	8.66	8.63	8.60	26.16	17.26	25.60
	(e) Other Expenses	148.59	150.49	105.97	430.82	324.04	554.84
	(f) Total Expenses [(a) to (e)]	2,887.24	2,942.11	2,618.70	8,773.28	6,573.83	9,892.47
3	Profit before Exceptional Items and Tax [1 (c) - 2 (f)]	155.42	462.29	106.06	670.49	299.82	561.55
4	Exceptional (Gain)/ Loss (net) (Refer Note 6 & 7)	(60.03)	-	-	(60.03)	-	-
5	Profit before Tax [3-4]	215.45	462.29	106.06	730.52	299.82	561.55
6	Tax Expenses						
	(a) Current Tax	18.68	107.90	13.20	147.68	74.70	157.58
	(b) Deferred Tax Charge/ (Credit)	(1.45)	6.62	19.00	11.29	26.44	13.97
7	Profit after Tax [5 - 6]	198.22	347.77	73.86	571.55	198.68	390.00
8	Other Comprehensive Income/ (Loss) (net of tax)	3.32	9.51	2.45	11.00	(0.41)	(10.05)
9	Total Comprehensive Income [7+8]	201.54	357.28	76.31	582.55	198.27	379.95
10	Paid-up Equity Share Capital (Face Value of Rs.10 each)	2,350.56	2,350.56	2,350.56	2,350.56	2,350.56	2,350.56
11	Other Equity (Excluding Revaluation Reserve)	-	-	-	-	-	21,921.60
12	Earnings per Equity Share*						
	- Basic and Diluted (In Rs.)	0.84	1.48	0.31	2.43	0.85	1.66

* 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) Other Income includes foreign exchange gain of INR 116.59 Lakhs and INR 435.12 Lakhs for the quarter and nine months ended December 31, 2025 respectively. (quarter and nine months ended December 31, 2024: INR 32.47 Lakhs and INR 78.66 Lakhs respectively).
- 2) The Board of Directors of the Company approved the Scheme of Amalgamation (the 'Scheme') for merger of the Company with LP Logistics Plus Chemical SCM Private Limited (Transferor Company) at its meeting held on March 26, 2025. The Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench has sanctioned the aforesaid Scheme vide its order dated October 14, 2025 and the Company has filed certified copy of the Order with the office of the Registrar of Companies on October 16, 2025.

Pursuant to approval of the Scheme of Amalgamation, the Board of Directors of the Company at its meeting held on November 05, 2025 approved discharge of consideration mentioned in the Scheme, by way of issuance and allotment of 89,89,344 equity shares of ₹ 10/- each fully paid-up to the shareholders of the Transferor Company, in lieu of their shareholding held in the Transferor Company as on the record date, i.e. November 11, 2025. The Company received trading approval from the stock exchanges on January 29, 2026.

The effect of the scheme has been given in the pre-merger standalone financials statements of the Company for the year ended March 31, 2025 and quarter and nine months ended December 31, 2025 approved by the Board of Directors in their meeting held on May 30, 2025 & December 10, 2025. Accordingly, comparative figures have been restated to give effect of the amalgamation from the beginning of the previous year.

- 3) During the quarter, the Board of Directors of the Company, at its meeting held on November 05, 2025, approved the issuance of 6,11,112 equity shares and 79,97,000 warrants, each convertible into one equity share, at an issue price of ₹ 216 per share/warrant, to the proposed allottees on a preferential basis. The issuance was subsequently approved by the shareholders on December 03, 2025, and received in-principle approval from the stock exchanges on January 27, 2026. Pursuant to the approval of the Allotment Committee at its meeting held on 10th February, 2026, the Company allotted 6,11,112 equity shares and 68,97,000 warrants at an issue price of ₹ 216 per equity share/warrant; however, on account of under-subscription of 11,00,000 warrants, the overall issue size stood reduced from INR 18,593.52 Lakhs to INR 16,217.52 Lakhs
- 4) During the quarter, the Board of Directors of the Company, at its meeting held on December 01, 2025, approved the acquisition of LP Logistics Plus LLC, a Dubai-based logistics company, for an upfront consideration of US\$ 9.50 million (approximately INR 8,500 Lakhs). In addition, an earn-out of up to US\$ 3.00 million (approximately INR 2,700 Lakhs) may be payable, subject to the achievement of predefined performance milestones, at the end of three years from the closing date. The said acquisition being a Material Related Party Transaction, it was approved by the shareholders of the Company in the Annual General Meeting held on December 29, 2025. The acquisition is expected to be completed by the end of March 2026.
- 5) The Board of Directors of the Company, at its meeting held on December 01, 2025, approved the expansion into the Exhibitions and Trade Fairs business through the incorporation of a subsidiary, GS Marketing Associates Private Limited, in which the Company will hold a 60% equity stake and 40% stake shall be held by the partners of GS Marketing Associates. The said subsidiary in the name of GS Marketing Associates Private Limited was duly incorporated on January 21, 2026.



- 6) The Government of India, vide notification dated November 21, 2025, has notified the four labour Codes- the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes"), which consolidate and replace twenty-nine existing central labour laws into unified framework governing employee benefits during employment and post-employment. The New Labour codes, amongst other things introduced changes, including a uniform definition of wages for statutory purposes. In accordance with the requirements of Ind AS 19 – Employee Benefits, changes to employee benefit plans arising from legislative amendments constitute a plan amendment, requiring immediate recognition of the resultant impact as past service cost in the period in which the amendment is notified. Further, on December 30, 2025, the Ministry of Labour & Employment, issued draft Central Rules and FAQs to facilitate assessment of the financial impact arising from the New Labour Codes.

The management has assessed and disclosed the incremental impact of the New Labour Codes on the Company's employee benefit obligations, based on the information available as at the reporting date, in a manner consistent with the guidance issued by the Institute of Chartered Accountants of India (ICAI). Considering the materiality of the impact, its regulatory-driven and non-recurring nature, the Company has presented the additional impact amounting to INR 37.97 lakhs under "Exceptional item" in the standalone financial results for the quarter and nine months ended December 31, 2025, which primarily arises from the change in the definition of wages.

The Company will continue to monitor further developments including the finalization of the central and state rules under the New Labour Codes, which are yet to be notified and shall evaluate and give effect to any consequential accounting adjustments, if any arising therefrom in future periods, as and when required.

- 7) The exceptional gain of INR 98.00 lakhs represent reversal of provision for diminution in the carrying value of investment in Optionally Convertible Debentures (OCDs) issued by the Company's subsidiary, for which impairment provision was made in earlier periods and disclosed as exceptional item. During the quarter and nine months ended December 31, 2025, the Company received part repayment against the said OCDs and accordingly reversed the impairment provision to the extent of the amount recovered
- 8) The segment information, pursuant to the requirement of Ind AS 108 Operating Segments, is given as part of the consolidated financial results.
- 9) 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 March 31, 2025.
- 10) The figures for the earlier periods have been regrouped/ reclassified wherever necessary to make them comparable with those of the current period.
- 11) The Statutory Auditors of the Company have conducted a limited review of the standalone financial results for the quarter and nine month ended December 31, 2025 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.



- 12) The standalone financial results for the quarter ended December 31, 2025 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 February 13, 2026.

For Trejhara Solutions Limited

**Place: Navi Mumbai
Date: February 13, 2026**




**Amit Sheth
Chairman & Director**