

May 30, 2025

BSE Limited PJ. Towers, Dalal Street Mumbai-400001 Script Code: 542233	National Stock Exchange of India Ltd, Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai -400051 Script Code: TREJHARA
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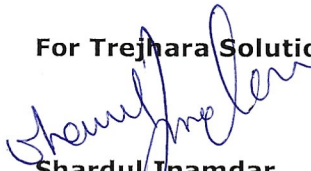
**SUB: AUDITED (STANDALONE & CONSOLIDATED) FINANCIAL RESULTS FOR THE
QUARTER AND YEAR ENDED 31ST MARCH 2025 ALONG WITH AUDITORS
REPORT.**

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, kindly find enclosed herewith Audited (Standalone & Consolidated) Financial Results for the quarter and year ended 31st March, 2025, along with Auditors Report thereon received from M/s. Chokshi & Chokshi LLP, Statutory Auditors of the Company.

We would like to further state that M/s. Chokshi & Chokshi LLP, Statutory Auditors, have issued audit report with unmodified opinion on the financial results for the quarter and year ended 31st March, 2025.

For Trejhara Solutions Limited


Shardul Inamdar
Company Secretary



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Trejhara Solutions Limited

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying consolidated financial results of Trejhara Solutions Limited (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as 'the Group'), for the quarter and year ended 31.03.2025 ('the consolidated financial results') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'). We have initialled the consolidated financial results for identification purpose.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditors on separate audited financial statements / financial information and management certified unaudited financial statements / financial information of subsidiaries, the aforesaid consolidated financial results:

- a) include the annual financial results of the entities as given below;

Entities
Holding Company
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)

- b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India, of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the quarter and year ended 31.03.2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) notified under section 143(10) of the Companies Act, 2013, as amended ('the Act'). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in 'Other Matter' paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.



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Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Results

These consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS notified under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Management and Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Management and Board of Directors of the companies included in the Group, are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the companies forming part of the Group, incorporated in India have adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls;



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and the Board of Directors;
- Conclude on the appropriateness of the Management and Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the consolidated financial results / financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision, and performance of the audits carried out by them. We remain solely responsible for our opinion.

We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

- (a) The consolidated financial results include the financial results of two subsidiaries, whose financial statements / financial results / financial information reflect total assets of Rs. 5,798.97 lakhs as at 31.03.2025, total revenue of Rs. 754.05 lakhs and Rs. 2448.42 lakhs and total net profit after tax of Rs. (103.77) lakhs and Rs. 37.03 lakhs and total comprehensive income of Rs.(105.21) lakhs and Rs.37.19 lakhs for the quarter and year ended 31.03.2025 respectively, and net cash outflow amounting to Rs. 19.40 lakhs for the year ended 31.03.2025, as considered in the audited consolidated financial results. The financial statements of these entities are audited by their respective auditors. The independent auditors' reports on financial statements / financial results / financial information of these entities have been furnished to us by the Holding Company's Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.

Also, in respect of the one out of two aforesaid subsidiaries, their 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

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accounting principles generally accepted in the said country to accounting principles generally accepted in India.

- (b) The consolidated financial results include the financial results of one subsidiary, whose financial statements / financial results / financial information reflect total assets of Rs. 67.50 lakhs as at 31.03.2025, total revenue of Rs. Nil and Rs. Nil and total net profit after tax of Rs. Nil and Rs. Nil and total comprehensive income of Rs. Nil and Rs. Nil for the quarter and year ended 31.03.2025 respectively, and net cash outflow amounting to Rs. Nil for the year ended 31.03.2025, as considered in the consolidated financial results. The financial statements of the aforesaid subsidiary has neither been audited by us nor by any other auditor. These unaudited financial statements/ financial results/ financial information have been approved and furnished to us by the Holding Company's Management and our opinion on the consolidated financial results, in so far it relates to the amounts and disclosures included in respect of the aforesaid subsidiary is based solely on such unaudited financial statements / financial results / financial information.

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. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial statements / financial results / financial information are not material to the Group.

- (c) The Statement includes figures for the quarter and year ended 31/03/2024, which were audited by the predecessor auditors and they expressed an unqualified opinion in their audit report dated 23/05/2024.
- (d) The consolidated financial results include the figures for the quarter ended 31.03.2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the current financial year, which were subjected to limited review.

Our opinion is not modified in respect of the above matters mentioned in para (a) to (d) above.

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


Anrishi Thakker
Partner
Membership No.: 123069
UDIN - 25123069BMKSQ6258



Place: Navi Mumbai
Date: 30.05.2025

Trejhara Solutions Limited

Statement of Audited Consolidated Financial Results for the Quarter and Year ended March 31, 2025

Sr No	Particulars	(Rs.in lakhs)				
		Quarter ended			Year ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	955.63	642.40	643.24	2,837.10	2,284.69
	(b) Other Income	89.61	29.30	(92.35)	329.19	167.24
	(c) Total Income [(a) + (b)]	1,045.24	671.70	550.89	3,166.29	2,451.93
2	Expenses					
	(a) Software Service Charges	300.07	96.73	290.19	616.17	418.50
	(b) Employee Benefits Expense	294.36	321.18	257.17	1,215.29	1,031.14
	(c) Finance Costs	(2.52)	4.18	2.39	14.53	102.90
	(d) Depreciation and Amortisation Expense	96.04	96.68	93.88	382.83	406.70
	(e) Other Expenses	190.20	61.78	103.66	420.36	228.62
	(f) Total Expenses [(a) to (e)]	878.15	580.55	747.29	2,649.18	2,187.86
3	Profit/ (Loss) before Exceptional Items and Tax [1 (c) - 2 (f)]	167.09	91.15	(196.40)	517.11	264.07
4	Exceptional (Gain)/ Loss (net)	-	-	(1,376.54)	-	(1,233.38)
5	Profit before Tax [3-4]	167.09	91.15	1,180.13	517.11	1,497.45
6	Tax Expenses					
	(a) Current Tax	116.38	8.09	30.95	172.92	95.41
	(b) Deferred Tax Charge /(Credit)	(10.35)	16.71	41.05	15.17	(1.53)
7	Profit after Tax from Continuing Operations [5 - 6]	61.06	66.35	1,108.13	329.02	1,403.57
8	Profit/ (Loss) from Discontinued Operations	-	-	(84.64)	-	760.49
9	Tax Expenses of Discontinued Operations	-	-	(11.24)	-	192.19
10	Profit/ (Loss) after Tax from Discontinued Operations [8 - 9]	-	-	(73.40)	-	568.30
11	Other Comprehensive Income/ (Loss) (net of tax)	(9.71)	4.58	42.36	(8.52)	(21.08)
12	Total Comprehensive Income [7+10+11]	51.35	70.93	1,077.09	320.50	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
14	Other Equity (Excluding Revaluation Reserve)	-	-	-	21,067.81	20,669.13
15	Earnings per Equity Share*					
	Earnings per equity share (for continuing operations)					
	- Basic and Diluted (In Rs.)	0.42	0.46	7.63	2.27	11.04
	Earnings per equity share (for discontinued operations)					
	- Basic and Diluted (In Rs.)	-	-	(0.51)	-	4.47
	Earnings per equity share (for continuing and discontinued operations)					
	- Basic and Diluted (In Rs.)	0.42	0.46	7.12	2.27	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. Statement of Assets and Liabilities

(Rs. in lakhs)

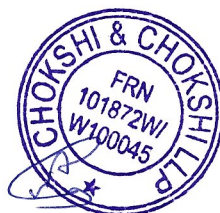
Sr	Particulars	As at	As at
		31-Mar-25	31-Mar-24
		(Audited)	(Audited)
A	ASSETS		
1	Non- Current Assets		
	(a) Property, Plant and Equipment	21.47	30.42
	(b) Right of Use of Assets	45.66	128.76
	(c) Other Intangible Assets	2,582.23	2,214.06
	(d) Intangible Assets under Development	-	585.11
	(e) Financial Assets		
	(i) Investments	-	0.25
	(ii) Other Financial Assets	3.61	0.92
	(f) Income Tax Assets (net)	129.01	28.59
	(g) Deferred Tax Assets (net)	54.05	69.19
	(h) Other Non Current Assets	8,701.50	8,701.50
	Sub-total Non-Current Assets	11,537.53	11,758.80
2	Current Assets		
	(a) Financial Assets		
	(i) Trade Receivables	808.47	1,357.65
	(ii) Cash and Cash Equivalentents	467.15	202.03
	(iii) Bank Balance other than (ii) above	855.85	4.31
	(iv) Other Financial Assets	7,170.18	7,344.72
	(b) Other Current Assets	2,901.53	3,429.54
	Sub-total Current Assets	12,203.18	12,338.25
	Total Assets	23,740.71	24,097.05
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,451.63	1,451.63
	(b) Other Equity	21,067.81	20,669.13
	Total Equity	22,519.44	22,120.76
2	Liabilities		
	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	25.85
	(ii) Lease Liabilities	-	47.22
	(b) Provisions	131.36	119.06
	Sub-total Non-Current Liabilities	131.36	192.13
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	58.79
	(ii) Lease Liabilities	48.71	86.20
	(iii) Trade Payables		
	Due to Micro and Small Enterprise	11.49	30.96
	Due to Other than Micro and Small Enterprise	807.54	856.68
	(iv) Other Financial Liabilities	106.44	484.39
	(b) Other Current Liabilities	74.96	194.48
	(c) Provisions	25.86	36.30
	(d) Current tax Liabilities (net)	14.91	36.36
	Sub-total Current Liabilities	1,089.91	1,784.16
	Total Equity and Liabilities	23,740.71	24,097.05



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

(Rs.in lakhs)

Sr. No.	Particular	Year ended	
		31-Mar-25 (Audited)	31-Mar-24 (Audited)
A	Cash Flow from Operating Activities		
	Net Profit Before Tax (including discontinued Operations)	517.11	2,257.93
	Adjustments :		
	Depreciation, Amortisation and Impairment	382.83	406.70
	Interest Income	(112.99)	(90.72)
	Interest Expenses	13.37	101.44
	Bad debts and Provisions for doubtful debts	(33.35)	0.08
	Gain on sale of Business and divestment of investment	-	(13,092.58)
	Exceptional loss	-	11,859.20
	Foreign Exchange Gain (net)	(165.83)	(72.28)
	Other Non Cash Adjustments	0.85	-
	Operating Profit before Working Capital changes	601.99	1,369.77
	Movements in Working Capital		
	Decrease/ (Increase) in Trade Receivables and Other Assets	886.02	(2,977.41)
	Increase/ (Decrease) in Trade Payables and Other liabilities	(563.83)	(10,412.80)
		322.19	(13,390.21)
	Cash Generated/ (Used in) from Operations	924.18	(12,020.44)
	Income taxes paid (net of refund)	(294.82)	(276.85)
	Net Cash Generated/ (Used in) from Operating Activities	629.36	(12,297.29)
B	Cash Flow from Investing Activities		
	Purchase of PPE and Other Intangible Assets	0.00	(337.21)
	Proceeds from Sale of Interact DX Business	-	13,975.82
	Loans/Advances (given to)/ Received from Others	375.99	53.01
	Interest Received	296.79	36.18
	Investment in Bank Fixed Deposit	(851.54)	(1.84)
	Net Cash Generated/ (Used in) from Investing Activities	(178.76)	13,725.96
C	Cash Flow from Financing Activities		
	Repayment of Long-Term Borrowings	(34.11)	(3,589.31)
	Repayments of Short-Term Borrowings	(50.53)	(33.02)
	Proceeds from Issuance of Equity shares	-	2,430.00
	Repayment of Lease Liabilities	(90.22)	(91.31)
	Interest Paid	(10.62)	(97.66)
	Net Cash Used in Financing Activities	(185.48)	(1,381.30)
D	Net Increase In Cash and Cash Equivalents (A+B+C)	265.12	47.37
	Cash and Cash Equivalents at beginning of year	202.03	154.66
E	Cash and Cash Equivalents at end of year	467.15	202.03



Notes to the Consolidated Financial Results:

3. The above consolidated financial results of Trejhara Solutions Limited ("The Company") for the quarter and year ended 31/03/2025 ("financial results") have been extracted from the audited consolidated financial statements prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time, and other accounting principles generally accepted in India, and in compliance with the Regulation 33 of Securities and Exchange Board of India, (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ("the Listing Regulations"). These consolidated financial results have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings held on 30/05/2025.
4. The Statutory Auditors of the Company have conducted audit of the consolidated financial results for the quarter and year ended 31/03/2025 pursuant to the requirement of Regulation 33 of the Listing Regulations and have given an unmodified opinion in their audit report dated 30/05/2025. The consolidated financial results for the quarter and year ended 31/03/2024 were audited by the predecessor auditors.
5. The Company has consolidated financial results of all its subsidiary companies as per Indian Accounting Standard 110- Consolidated Financial Statements.
6. 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.
7. The Company's standalone turnover, profit before tax, profit after tax and total comprehensive income is as under:

Particulars	(Rs. in lakhs)				
	Quarter Ended			Year Ended	
	31/03/2025	31/12/2024	31/03/2024	31/03/2025	31/03/2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Turnover	424.35	303.37	343.56	1,397.27	1,085.91
Profit before tax	223.08	68.35	1,126.99	416.40	755.38
Profit after tax	166.73	46.54	1,123.64	295.53	505.41
Total Comprehensive Income	158.46	49.30	1,167.18	286.85	492.73

8. Other income includes foreign exchange gain/(loss) of INR 6.39 Lakhs and INR 165.83 Lakhs for the quarter and year ended 31/03/2025 respectively. (Quarter and year ended 31/03/2024: INR (113.60) Lakhs and INR 72.28 Lakhs respectively).
9. The Board of Directors, in its meeting held on 26/03/2024, 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 01/04/2024.

The Mumbai Bench of Hon'ble National Company Law Tribunal (NCLT) had directed on 19/12/2024 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 04/02/2025. During these meetings, the Scheme was approved by the shareholders and creditors of both the companies.

The Scheme of Amalgamation is currently being heard before the Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench. Upon receipt of the final order from the NCLT, the Company will proceed with the necessary steps for implementation of the Scheme.



10. The figures for the quarter ended 31/03/2025 and 31/03/2024 are the balancing figures between the audited figures in respect of the full financial year 2024-25 and 2023-24 and the published unaudited year to date figures up to the third quarter ended 31/12/2024 and 31/12/2023 respectively.
11. The figures for the earlier periods/years have been regrouped/ reclassified wherever necessary to make them comparable with those of the current period.

Place: Navi Mumbai
Date: 30/05/2025



For Trejhara Solutions Limited


Amit Sheth
Chairman and Director

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Trejhara Solutions Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of Trejhara Solutions Limited ('the Company'), for the quarter and year ended 31.03.2025 ('the standalone financial results'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'). We have initialled the standalone financial results for identification purpose.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) give true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the quarter and year ended 31.03.2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) notified under section 143(10) of the Companies Act, 2013, as amended ('the Act'). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors of the Company are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company for the year ended 31.03.2025 in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the standalone financial results by the Board of Directors of the Company, as aforesaid.



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Chartered Accountants

In preparing the standalone financial results, the Management and the Board of Directors are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and the Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.



CHOKSHI & CHOKSHI LLP
Chartered Accountants

We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- a) The Statement includes figures for the quarter and year ended 31/03/2024, which were audited by the predecessor auditors and they expressed an unqualified opinion in their audit report dated 23/05/2024.
- b) The standalone financial results include the figures for the quarter ended 31.03.2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the current financial year, which were subject to limited review.

Our opinion is not modified in respect of the above matters mentioned in para (a) to (b) above.

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


Amrith Thakker
Partner
Membership No.: 123069
UDIN - 25123069BMKSQM2591



Place: Navi Mumbai
Date: 30.05.2025

Trejhara Solutions Limited

Statement of Audited Standalone Financial Results for the Quarter and Year ended March 31, 2025

(Rs.in lakhs)						
Sr No.	Particulars	Quarter ended			Year ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	424.35	303.37	343.56	1,397.27	1,085.91
	(b) Other Income	178.77	40.17	18.71	254.09	66.79
	(c) Total Income [(a) + (b)]	603.12	343.54	362.27	1,651.36	1,152.70
2	Expenses					
	(a) Software Service Charges	5.85	4.53	4.39	19.37	33.08
	(b) Employee Benefits Expense	216.62	224.48	200.69	885.91	680.97
	(c) Finance Costs	(3.00)	0.50	0.77	1.72	7.94
	(d) Depreciation and Amortisation Expense	2.05	2.10	2.09	8.31	8.54
	(e) Other Expenses	158.52	43.58	94.24	319.65	185.66
	(f) Total Expenses [(a) to (e)]	380.04	275.19	302.18	1,234.96	916.19
3	Profit before Exceptional Items and Tax [1 (c) - 2 (f)]	223.08	68.35	60.09	416.40	236.51
4	Exceptional (Gain)/ Loss (net)	-	-	(1,081.58)	-	164.58
5	Profit before Tax [3-4]	223.08	68.35	1,141.67	416.40	71.93
6	Tax Expenses					
	(a) Current Tax	66.70	5.10	19.84	105.70	59.31
	(b) Deferred Tax Charge/ (Credit)	(10.35)	16.71	(5.25)	15.17	(1.53)
7	Profit after Tax from Continuing Operations [5 - 6]	166.73	46.54	1,127.08	295.53	14.15
8	Profit from Discontinued Operations	-	-	(14.68)	-	683.45
9	Tax Expenses of Discontinued Operations	-	-	(11.24)	-	192.19
10	Profit/ (Loss) after Tax from Discontinued Operations [8 - 9]	-	-	(3.44)	-	491.26
11	Other Comprehensive Income/ (Loss) (net of tax)	(8.27)	2.76	43.54	(8.68)	(12.68)
12	Total Comprehensive Income [7+10+11]	158.46	49.30	1,167.18	286.85	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
14	Other Equity (Excluding Revaluation Reserve)	-	-	-	21,743.18	21,456.34
15	Earnings per Equity Share*					
	Earnings per equity share (for continuing operations)					
	- Basic and Diluted (In Rs.)	1.15	0.32	7.76	2.04	0.11
	Earnings per equity share (for discontinued operations)					
	- Basic and Diluted (In Rs.)	-	-	(0.02)	-	3.86
	Earnings per equity share (for continuing and discontinued operations)					
	- Basic and Diluted (In Rs.)	1.15	0.32	7.74	2.04	3.97

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

See accompanying notes to the financial results

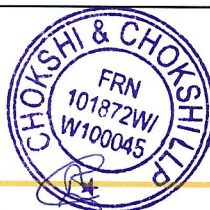


Notes to the Standalone Financial Results:

1. Statement of Assets and Liabilities

(Rs. in lakhs)

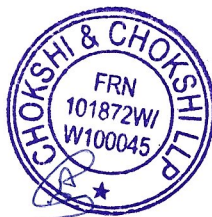
	Particulars	As at	As at
		31-Mar-25	31-Mar-24
		(Audited)	(Audited)
A	ASSETS		
1	Non- Current Assets		
	(a) Property, Plant and Equipment	19.59	27.91
	(b) Other Intangible Assets	4.63	4.63
	(c) Financial Assets		
	(i) Investments	4,938.82	6,168.07
	(ii) Other Financial Assets	3.36	0.67
	(d) Income Tax Assets (net)	120.93	22.85
	(e) Deferred Tax Assets (net)	54.05	69.19
	(f) Other Non Current Assets	8,701.50	8,701.50
	Sub-total Non-Current Assets	13,842.88	14,994.82
2	Current Assets		
	(a) Financial Assets		
	(i) Trade Receivables	1,260.26	1,353.56
	(ii) Cash and Cash Equivalents	384.07	104.81
	(iii) Bank Balance other than (ii) above	855.85	4.31
	(iv) Loans	1,468.93	2,100.99
	(v) Other Financial Assets	5,591.51	5,613.87
	(b) Other Current Assets	502.69	21.97
	Sub-total Current Assets	10,063.31	9,199.51
	Total Assets	23,906.19	24,194.33
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,451.63	1,451.63
	(b) Other Equity	21,743.18	21,456.34
	Total Equity	23,194.81	22,907.97
2	Liabilities		
	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	25.85
	(b) Provisions	131.36	119.06
	Sub-total Non-Current Liabilities	131.36	144.91
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	22.90
	(ii) Trade Payables		
	Due to Micro and Small Enterprise	11.49	30.96
	Due to Other than Micro and Small Enterprise	397.80	763.57
	(iii) Other Financial Liabilities	93.43	134.84
	(b) Other Current Liabilities	51.46	152.88
	(c) Provisions	25.84	36.30
	Sub-total Current Liabilities	580.02	1,141.45
	Total Equity and Liabilities	23,906.19	24,194.33



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

(Rs. in lakhs)

Sr. No	Particulars	Year Ended	
		31-Mar-25 (Audited)	31-Mar-24 (Audited)
A	Cash Flow from Operating Activities		
	Net Profit before tax (including discontinued operations)	416.40	755.38
	Adjustments :		
	Depreciation and Amortisation Expenses	8.31	11.91
	Interest Income	(92.15)	(66.79)
	Interest Expenses	1.72	7.94
	Exceptional Loss (net)	-	5,320.35
	Gain on Sale of Business	-	(5,155.77)
	Credit Balance Written Back	(0.23)	-
	Bad Debts and Provisions for Doubtful Debts	28.70	0.08
	Foreign Exchange (Gain)/ Loss (net)	(161.71)	1.83
	Other Non Cash Adjustments	0.85	-
	Operating Profit before Working Capital Changes	201.89	874.93
	Movements in Working Capital		
	Decrease/ (Increase) in Trade Receivables and Other Advances	(418.31)	(1,741.07)
	Increase /(Decrease) in Trade Payables and Other liabilities	(534.50)	(73.33)
		(952.82)	(1,814.40)
	Cash Used in Operations Activities	(750.93)	(939.47)
	Income taxes paid (net of refund)	(203.78)	(239.16)
	Net Cash Used in Operating Activities	(954.71)	(1,178.62)
B	Cash Flow from Investing Activities		
	Purchase of Property, Plant and Equipment and Other Intangible Assets	-	(23.14)
	Proceeds from Sale of Interact DX Business	-	7,000.00
	Loans / Investment (given to)/ received from Subsidiaries (net)	1,484.47	(8,187.19)
	Loans/Advances (given to)/ Received from Others	375.99	53.01
	Interest Received	275.94	12.25
	Investment in Bank Fixed Deposit	(851.54)	(3.11)
	Net Cash Generated/ (Used in) from Investing Activities	1,284.86	(1,148.18)
C	Cash Flow from Financing Activities		
	Proceeds from Issuance of Equity Shares	-	2,430.00
	Repayment of Long-Term Borrowings	(48.75)	(7.31)
	Interest Paid	(2.14)	(8.08)
	Net Cash Generated/ (Used in) financing Activities	(50.89)	2,414.61
D	Net Increase In Cash and Cash Equivalents (A+B+C)	279.26	87.81
	Cash and Cash Equivalents at beginning of year	104.81	17.00
E	Cash and Cash Equivalents at end of year	384.07	104.81



Notes to the Standalone Financial Results:

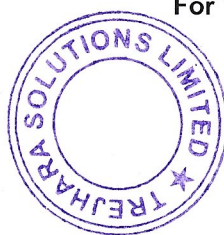
3. The above standalone financial results of Trejhara Solutions Limited ("The Company") for the quarter and year ended 31/03/2025 ("financial results") have been extracted from the audited standalone financial statements prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time, and other accounting principles generally accepted in India, and in compliance with the Regulation 33 of Securities and Exchange Board of India, (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ("the Listing Regulations"). These standalone financial results have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings held on 30/05/2025.
4. The Statutory Auditors of the Company have conducted audit of the standalone financial results for the quarter and year ended 31/03/2025 pursuant to the requirement of Regulation 33 of the Listing Regulations and have given an unmodified opinion in their audit report dated 30/05/2025. The standalone financial results for the quarter and year ended 31/03/2024 were audited by the predecessor auditors.
5. 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.
6. Other Income include foreign exchange gain/ (loss) of INR 135.70 Lakhs and INR 161.71 Lakhs for the quarter and year ended 31/03/2025 respectively [Quarter and year ended 31/03/2024: INR 6.30 Lakhs and INR (1.83) Lakhs respectively].
7. The Board of Directors, in its meeting held on 26/03/2024, 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 01/04/2024.

The Mumbai Bench of Hon'ble National Company Law Tribunal (NCLT) had directed on 19/12/2024 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 04/02/2025. During these meetings, the Scheme was approved by the shareholders and creditors of both the companies.

The Scheme of Amalgamation is currently being heard before the Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench. Upon receipt of the final order from the NCLT, the Company will proceed with the necessary steps for implementation of the Scheme.

8. The figures for the quarter ended 31/03/2025 and 31/03/2024 are the balancing figures between the audited figures in respect of the full financial year 2024-25 and 2023-24 and the published unaudited year to date figures up to the third quarter ended 31/12/2024 and 31/12/2023 respectively.
9. The figures for the earlier periods/years have been regrouped / reclassified wherever necessary to make them comparable with those of the current period.

Place: Navi Mumbai
Date: 30/05/2025



For Trejhara Solutions Limited


Amit Sheth
Chairman and Director