



ACCELYA SOLUTIONS INDIA LIMITED

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STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 SEPTEMBER 2024

(Rupees Lakhs except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30 September 2024	30 June 2024	30 September 2023	30 June 2024
		(Unaudited)	(Unaudited Note 3)	(Unaudited)	(Audited)
I	<b>Revenue from operations</b>				
a	Income from operations	11,980.78	11,223.86	11,313.47	45,305.76
b	Other operating revenue	-	-	-	-
	<b>Total Revenue from operations (a+b)</b>	<b>11,980.78</b>	<b>11,223.86</b>	<b>11,313.47</b>	<b>45,305.76</b>
II	Other income (refer note no. 5)	332.38	306.68	113.32	1,784.26
III	<b>Total income (I + II)</b>	<b>12,313.16</b>	<b>11,530.54</b>	<b>11,426.79</b>	<b>47,090.02</b>
IV	<b>Expenses:</b>				
	Employee benefits expense	3,703.89	3,512.66	3,904.73	15,102.26
	Finance costs	84.62	88.90	35.87	185.39
	Depreciation and amortisation expenses	753.72	797.17	780.78	3,051.02
	Other expenses	3,505.11	3,304.59	2,682.40	11,885.58
	<b>Total expenses (IV)</b>	<b>8,047.34</b>	<b>7,703.32</b>	<b>7,403.78</b>	<b>30,224.25</b>
V	<b>Profit before exceptional items and tax (III - IV)</b>	<b>4,265.82</b>	<b>3,827.22</b>	<b>4,023.01</b>	<b>16,865.77</b>
VI	Exceptional items (refer note no. 6)	-	-	-	(3,532.15)
VII	<b>Profit before tax (V + VI)</b>	<b>4,265.82</b>	<b>3,827.22</b>	<b>4,023.01</b>	<b>13,333.62</b>
VIII	<b>Tax expense:</b>				
	(1) Current tax	1,151.88	1,010.61	1,075.69	4,065.60
	(2) Short provision of income tax in relation to earlier year	-	3.60	-	3.60
	(3) Deferred tax (credit)	(65.07)	(39.22)	(50.15)	(95.23)
IX	<b>Profit for the period from continuing operations (VII-VIII)</b>	<b>3,179.01</b>	<b>2,852.23</b>	<b>2,997.47</b>	<b>9,359.65</b>
X	Profit from discontinued operations	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-
XII	Profit from discontinued operations (after tax) (X-XI)	-	-	-	-
XIII	<b>Profit for the period (IX + XII)</b>	<b>3,179.01</b>	<b>2,852.23</b>	<b>2,997.47</b>	<b>9,359.65</b>
XIV	<b>Other Comprehensive Income</b>				
	<b>(a) Items that will not be reclassified to profit or loss</b>				
	Remeasurements of defined benefit obligation	(27.75)	(20.39)	13.43	7.24
	Income tax relating to above item	6.98	5.14	(3.38)	(1.82)
	<b>(b) Items that will be reclassified to profit or loss</b>				
	<b>Total Other Comprehensive (loss)/ income</b>	<b>(20.77)</b>	<b>(15.25)</b>	<b>10.05</b>	<b>5.42</b>
XV	<b>Total Comprehensive Income for the period (XIII + XIV)</b>	<b>3,158.24</b>	<b>2,836.98</b>	<b>3,007.52</b>	<b>9,365.07</b>
XVI	Paid up Equity Share Capital (Face value of Rs. 10 each)	1,492.69	1,492.69	1,492.69	1,492.69
XVII	<b>Other equity</b>				24,827.28
XVIII	<b>Earnings per equity share (Face value of Rs. 10 each) (for the interim periods - not annualized):</b>				
	(1) Basic (in Rs.)	21.30	19.11	20.08	62.71
	(2) Diluted (in Rs.)	21.30	19.11	20.08	62.71
See accompanying notes to the standalone financial results					



*[Signature]*

Notes to the standalone financial results

1	The unaudited standalone Financial Results for the quarter ended 30 September 2024 were reviewed by the Audit Committee and were approved by the Board of Directors in its meeting held on 16 October 2024.
2	The Statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3	The figures for the quarter ended 30 June 2024 are the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures upto third quarter of the respective financial year.
4	Based on the "management approach" as defined in Ind AS 108-Operating Segments, the Chief Operating Decision Maker evaluates the Company's performance as a single business segment namely travel and transportation vertical.
5	Other Income for the year ended 30 June 2024 includes Rs. 830.00 lakhs as dividend received from subsidiary.
6	Exceptional items comprise of Impairment of investment in its subsidiary, Accelya Solutions UK Limited for the year ended 30 June 2024 as a result of reassessment of future prospects on account of the business environment of the subsidiary.

Place: Pune  
Date : 16 October 2024

For Accelya Solutions India Limited



A handwritten signature in blue ink, appearing to read "Gurudas Shenoy".

Gurudas Shenoy  
Managing Director  
DIN: 03573375

## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

### TO THE BOARD OF DIRECTORS OF ACCELYA SOLUTIONS INDIA LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ACCELYA SOLUTIONS INDIA LIMITED** ("the Company"), for the quarter ended September 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This 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 Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 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. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **DELOITTE HASKINS & SELLS LLP**  
Chartered Accountants  
(Firm's Registration No. 117366W/W-100018)



Jayesh Parmar  
(Partner)  
(Membership No. 106388)  
(UDIN: 24106388BKCUC9281)

Place: Sydney, Australia  
Date: October 16, 2024