



Accelya Solutions India Limited Regd. Office: 5<sup>th</sup> & 6<sup>th</sup> Floor, Building No.4, Raheja Woods, River Side 25A, West Avenue, Kalyani Nagar, Pune – 411006, India CIN: L74140PN1986PLC041033

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Email: <a href="mailto:accelyaindia.investors@accelya.com">accelyaindia.investors@accelya.com</a>/investors Website: w3.accelya.com/investors

22<sup>nd</sup> January, 2025

The Manager,
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, 5<sup>th</sup> Floor,
Plot No. C-1/ G Block,
Bandra- Kurla Complex,
Bandra (East) Mumbai – 400 051
Scrip Code: ACCELYA

Dear Sir/ Madam,

Deputy General Manager, Corporate Relationship Department, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001

Scrip Code: 532268

### **Sub: Outcome of Board Meeting**

Pursuant to Regulation 33 read with Regulation 30 and Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith:

- i) Consolidated unaudited financial results and Standalone unaudited financial results of the Company for the quarter and six months ended 31<sup>st</sup> December, 2024 which have been approved in the meeting of the Board of Directors held today i.e. on Wednesday, 22<sup>nd</sup> January, 2025.
- ii) Limited Review Report of the statutory auditors on the Consolidated unaudited financial results and Standalone unaudited financial results for the quarter and six months ended 31<sup>st</sup> December, 2024.

Board Meeting start time: 12.00 noon Board Meeting end time: 15:50

Kindly take the above on record.

Thanking you, For Accelya Solutions India Limited

Ninad Umranikar Company Secretary Membership No.: A14201

Encl: a/a.





ACCELYA SOLUTIONS INDIA LIMITED
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CIN: L74140PN1986PLC041033 Tel: 91-20-6608 3777
Email: accelyalndia.investors@accelya.com Website: www.accelya.com/investors

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 31 DECEMBER 2024

(Rupees Lakhs except per share data)

|            | Particulars                                                                   | Quarter Ended    |                                          |                  | Six Months Ended |                  | Year Ended                |  |
|------------|-------------------------------------------------------------------------------|------------------|------------------------------------------|------------------|------------------|------------------|---------------------------|--|
| Sr.<br>No. |                                                                               | 31 December 2024 | 30 September 2024                        | 31 December 2023 | 31 December 2024 | 31 December 2023 | 30 June 2024<br>(Audited) |  |
|            |                                                                               | (Unaudited)      | (Unaudited)                              | (Unaudited)      | (Unaudited)      | (Unaudited)      |                           |  |
|            |                                                                               |                  | 3 - 10 - 10 - 10 - 10 - 10 - 10 - 10 - 1 |                  |                  |                  |                           |  |
| 1          | Revenue from operations                                                       |                  | 12,704.20                                | 12,465.76        | 26.013.55        | 25,186.74        | 51.079.45                 |  |
| a          | Income from operations                                                        | 13,309.35        | 7.83                                     | 9.20             | 16.32            | 17.42            | 34.32                     |  |
| b          | Other operating revenue                                                       | 8.49             |                                          | 12,474.96        | 26,029.87        | 25,204.16        | 51,113.77                 |  |
|            | Total Revenue from operations (a+b)                                           | 13,317.84        | 12,712.03                                | 262.88           | 624.57           | 377.65           | 960.70                    |  |
| 11         | Other income                                                                  | 284.23           | 340.34                                   | 12,737.84        | 26,654.44        | 25,581.81        | 52,074.47                 |  |
| Ш          | Total income (I + II)                                                         | 13,602.07        | 13,052.37                                | 12,/3/.04        | 20,034.44        | 25,502.02        |                           |  |
| IV         | Expenses:                                                                     |                  |                                          | 2.705.40         | 7,310,74         | 7,700.13         | 15.102.26                 |  |
|            | Employee benefits expense                                                     | 3,606.85         | 3,703.89                                 | 3,795.40         | 167.92           | 69.78            | 185.39                    |  |
|            | Finance costs                                                                 | 83.30            | 84.62                                    | 33.93            | 1.401.93         | 1,530.06         | 3,051,02                  |  |
|            | Depreciation and amortisation expenses                                        | 648.21           | 753.72                                   | 749.28           |                  | 8.044.69         | 16,758.52                 |  |
|            | Other expenses                                                                | 4,884.16         | 4,153.17                                 | 4,151.15         | 9,037.33         | 17,344.66        | 35,097.19                 |  |
|            | Total expenses (IV)                                                           | 9,222.52         | 8,695.40                                 | 8,729.76         | 17,917.92        |                  | 16,977.21                 |  |
| ٧          | Profit before exceptional items and tax (III - IV)                            | 4,379.55         | 4,356.97                                 | 4,008.08         | 8,736.52         | 8,237.15         | (3,361.05                 |  |
| VI         | Exceptional items (refer note no. 5)                                          |                  |                                          |                  |                  |                  | 13,616.2                  |  |
| VII        | Profit before tax (V + VI)                                                    | 4,379.55         | 4,356.97                                 | 4,008.08         | 8,736.52         | 8,237.15         | 13,616.23                 |  |
| VIII       | Tax expense:                                                                  | 210              |                                          |                  |                  | 2 242 25         | 4,320,0€                  |  |
|            | (1) Current tax                                                               | 1,189.82         | 1,174.98                                 | 887.30           | 2,364.80         | 2,012.95         |                           |  |
|            | (2) Short provision of income tax in relation to earlier year                 |                  |                                          | 3.57             |                  | 3.57             | 3.60                      |  |
|            | (3) Deferred tax (credit)                                                     | (46.45)          | (64.29)                                  | 24.16            | (110.74)         | (25.28)          | (92.23                    |  |
| IX         | Profit for the period (VII-VIII)                                              | 3,236.18         | 3,246.28                                 | 3,093.05         | 6,482.46         | 6,245.91         | 9,384.80                  |  |
| X          | Other Comprehensive Income                                                    |                  |                                          |                  |                  |                  |                           |  |
| ^          | (a) Items that will not be reclassified to profit or loss                     |                  |                                          |                  |                  |                  |                           |  |
|            | Remeasurements of defined benefit obligation                                  | (27.75)          | (27.75)                                  | 13.42            | (55.50)          | 26.85            | 7.24                      |  |
|            | Income tax relating to above item                                             | 6.98             | 6.98                                     | (3.38)           | 13.96            | (6.76)           | (1.82                     |  |
|            | (b) Items that will be reclassified to profit or loss                         |                  |                                          |                  |                  |                  |                           |  |
|            | Exchange differences on translation of foreign operations                     | 29.47            | 50.64                                    | 164.29           | 80.11            | 101.96           | (358.44                   |  |
|            | Total Other Comprehensive Income/ (loss)                                      | 8.70             | 29.87                                    | 174.33           | 38.57            | 122.05           | (353.02                   |  |
| XI         | Total Comprehensive Income for the period (IX + X)                            | 3,244.88         | 3,276.15                                 | 3,267.38         | 6,521.03         | 6,367.96         | 9,031.78                  |  |
| XII        | Paid up Equity Share Capital (Face value of Rs. 10 each)                      | 1,492.69         | 1,492.69                                 | 1,492.69         | 1,492.69         | 1,492.69         | 1,492.69                  |  |
|            |                                                                               | 27.02.00         |                                          |                  |                  |                  | 26,793.16                 |  |
| XIII       | Other equity  Earnings per Equity Share (Face value of Rs. 10 each) (for the  |                  |                                          |                  |                  |                  |                           |  |
| XIV        | interim periods - not annualized):                                            |                  | 24.75                                    | 20.72            | 43.43            | 41.84            | 62.87                     |  |
|            | (1) Basic (in Rs.)                                                            | 21.68            | 21.75                                    | 20.72            | 43.43            | 41.84            | 62.87                     |  |
|            | (2) Diluted (in Rs.) accompanying notes to the consolidated financial results | 21.68            | 21.75                                    | 20.72            | 45.45            | 72,04            |                           |  |

Notes to the consolidated financial results

1 The unaudited consolidated Financial Results for the quarter and six months ended 31 December 2024 were reviewed by the Audit Committee and were approved by the Board of Directors in its meeting held on 22 January 2025.

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 Based on the "management approach" as defined in Ind AS 108-Operating Segments, the Chief Operating Decision Maker evaluates the Group's performance as a single business segment namely travel and

transportation vertical.

The Board of Directors declared an interim dividend of Rs. 50/- per equity share. The interim dividend will be paid to those shareholders whose names appear in the Register of Members as on 30 January 2025, being the record date fixed for the purpose

Exceptional items comprise of Impairment of Goodwill for year ended 30 June 2024 as a result of reassessment of future prospects on account of the business environment of the Cash Generating Unit.

6 The unaudited statement of consolidated assets and liabilities as at 31 December 2024, and unaudited statement of consolidated cash flow for the period ended 31 December 2024 are annexed.







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(Rupees Lakhs)

| . Part | ticulars                                                                                  | As a             |                           |
|--------|-------------------------------------------------------------------------------------------|------------------|---------------------------|
|        |                                                                                           | 31 December 2024 | 30 June 2024<br>(Audited) |
|        |                                                                                           | (Unaudited)      | (Audited)                 |
|        | SETS n-current assets                                                                     |                  | ar and the second         |
|        | perty, plant and equipment                                                                | 1,676.62         | 1,699.                    |
|        | perty, plant and equipment ht-of-use assets                                               | 2,601.25         | 3,117.                    |
|        | oital work-in-progress                                                                    | 8.41             | 20.                       |
|        | odwill                                                                                    |                  |                           |
|        | ner intangible assets                                                                     | 1,232.75         | 1,489                     |
|        |                                                                                           | 995.02           | 589                       |
|        | angible assets under development                                                          |                  |                           |
|        | ancial assets                                                                             | 0.10             | 0                         |
|        | evestments                                                                                | 349.14           | 344.                      |
| 1000   | ther financial assets                                                                     | 263.90           | 239.                      |
|        | ome tax assets (net)                                                                      | 1,214.85         | 1,090                     |
|        | erred tax assets (net)                                                                    | 1,693.45         | 1,474.                    |
|        | ner non-current assets                                                                    | 10,035.49        | 10,065                    |
| Tota   | al non-current assets                                                                     | 10,033.49        | 20,000                    |
|        | rent assets                                                                               |                  |                           |
|        | ancial assets                                                                             | 6,176.62         | 6,316.                    |
|        | vestments                                                                                 | 8,950.53         | 7,661.                    |
| 10000  | rade receivables                                                                          | 486.74           | 433.                      |
| 1 1000 | nbilled receivables                                                                       | 3,495.17         | 4,105.                    |
|        | ash and cash equivalents                                                                  | 5,422.40         | 6,497.                    |
|        | ther balances with banks                                                                  |                  | 191.                      |
|        | ther financial assets                                                                     | 85.49            | 5,871.                    |
| 1000   | er current assets                                                                         | 5,709.47         | 31,078.                   |
| Tota   | al current assets                                                                         | 30,326.42        | 31,078.                   |
| тот    | TAL ASSETS                                                                                | 40,361.91        | 41,143.5                  |
| EQU    | JITY AND LIABILITIES                                                                      |                  |                           |
| Equi   |                                                                                           | 4 400 50         | 1,492.                    |
|        | ity share capital                                                                         | 1,492.69         |                           |
| Othe   | er equity                                                                                 | 27,343.69        | 26,793.                   |
| Tota   | al equity                                                                                 | 28,836.38        | 28,285.                   |
| Liabi  | ollities                                                                                  |                  |                           |
| Non-   | a-current liabilities                                                                     |                  |                           |
| Final  | incial liabilities                                                                        |                  |                           |
| Lea    | ase liabilities                                                                           | 2,000.49         | 2,471.                    |
| Prov   | visions                                                                                   | 856.56           | 736.                      |
| Othe   | er non-current liabilities                                                                | 854.92           | 723.                      |
| Tota   | al non-current liabilities                                                                | 3,711.97         | 3,931.                    |
| Curr   | rent liabilities                                                                          |                  |                           |
| Finar  | incial liabilities                                                                        |                  |                           |
| Leas   | se liabilities                                                                            | 920.13           | 873.                      |
| 1      | ade payables                                                                              |                  | P. D. L. Street           |
|        | a. Total outstanding dues of micro enterprises and small enterprises                      | 181.06           | 190.                      |
|        | b. Total outstanding dues of creditors other than micro enterprises and small enterprises | 3,094.77         | 3,717.                    |
| Ott    | ther financial liabilities                                                                | 1,505.92         | 2,025.                    |
|        | visions                                                                                   | 540.98           | 560.                      |
|        | me tax liabilities (net)                                                                  | 161.30           | 511.                      |
|        | er current liabilities                                                                    | 1,409.40         | 1,045.                    |
|        | al current liabilities                                                                    | 7,813.56         | 8,925.                    |
|        |                                                                                           | 40,361.91        | 41,143.                   |







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| Particulars                                                                          | Six Monti        | ns Ended        |
|--------------------------------------------------------------------------------------|------------------|-----------------|
|                                                                                      | 31 December 2024 | 31 December 202 |
|                                                                                      | (Unaudited)      | (Unaudited)     |
| Cash flows from operating activities                                                 |                  |                 |
| Profit for the period                                                                | 6,482.46         | 6,245.          |
| Adjustments for:                                                                     |                  |                 |
| Depreciation and amortization expenses                                               | 1,401.93         | 1,530.          |
| Income tax expense                                                                   | 2,254.06         | 1,991.          |
| Net Loss / (Gain) on sale of property, plant and equipment                           | 0.54             | (11.            |
| Provision/ (Reversal) for doubtful trade receivable                                  | 1.93             | (8.             |
| Bad debts written off                                                                | 14.15            |                 |
| Withholding taxes written off                                                        | 98.54            | 85.             |
| Unrealised foreign exchange loss (net)                                               | 385.80           | 118.            |
| Finance costs                                                                        | 167.92           | 69.             |
| Interest income                                                                      | (210.29)         | (101.           |
| Gain on sale of mutual fund                                                          | (189.95)         | (6.6            |
| Reversal / (Gain) on fair valuation of investments                                   | 148.61           | (17.            |
| Dividend income from mutual fund                                                     | (170.44)         | (114.           |
| Operating cash flows before movements in working capital                             | 10,385.26        | 9,781.          |
| Working capital changes:                                                             |                  |                 |
| (Increase)/ Decrease in operating assets                                             |                  |                 |
| Trade receivables                                                                    | (1,250.04)       | (857,           |
| Unbilled revenue                                                                     | 36.91            | 264.8           |
| Other financial assets                                                               | (0.13)           | (2.:            |
| Other assets                                                                         | (74.86)          | (365.0          |
| Increase/ (Decrease) in operating liabilities                                        |                  |                 |
| Trade payables                                                                       | (613.49)         | 0.1             |
| Other Financial liabilities                                                          | (1,035.61)       | (613.1          |
| Other liabilities                                                                    | 517.25           | (358.1          |
| Cash generated from operations                                                       | 7,965.29         | 7,850.1         |
| Taxes paid (net of refunds)                                                          | (2,842.72)       | (2,557.2        |
| Net cash generated from operating activities (A)                                     | 5,122.57         | 5,292.9         |
| Cash flows from investing activities                                                 |                  |                 |
| Purchase of property, plant and equipment                                            | (330.78)         | (229.6          |
| Purchase of intangible assets                                                        | (528.26)         | (306.1          |
| Proceeds from sale of property, plant and equipment                                  | 2.48             | 32.2            |
| Interest received on bank deposits                                                   | 227.55           | 93.5            |
| Dividend received on mutual fund investments #                                       | 170.44           | 114.0           |
| Purchase of mutual fund #                                                            | (15,759.65)      | (13,643.4       |
| Proceeds from redemption of mutual fund                                              | 15,941.17        | 16,241.4        |
| Bank deposits having maturity more than 3 months - placed                            | (4,128.86)       | (5,843.5        |
| Bank deposits having maturity more than 3 months - matured                           | 5,207.56         | 3,295.4         |
| Net cash generated / (used in) from investing activities (B)                         | 801.65           | (246.0          |
| Cash flow from financing activities                                                  |                  |                 |
| Dividend paid                                                                        | (5,970.50)       | (4,477.8        |
| Repayment of lease liabilities                                                       | (424.48)         | (548.4          |
| Interest paid                                                                        | (163.76)         | (69.7           |
| Net cash (used in) financing activities (C)                                          | (6,558.74)       | (5,096.0        |
| Net (decrease) in cash and cash equivalents (A+B+C)                                  | (634.52)         | (49.1           |
| Cash and cash equivalents at the beginning of the year                               | 4,105.32         | 4,471.2         |
| Effect of exchange differences on cash and cash equivalents held in foreign currency | 24.37            | 4.6             |
| Cash and cash equivalents at the end of the period                                   | 3,495.17         | 4,426.6         |





Gurudas Shenoy Managing Director DIN: 03573375

## Deloitte Haskins & Sells LLP

**Chartered Accountants** 

Commerz III, 30th & 31st floors International Business Park Oberoi Garden City Off. Western Express Highway Goregaon (East) Mumbai-400 063 Maharashtra, India

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

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

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of ACCELYA SOLUTIONS INDIA LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and six months ended December 31, 2024 ("the Statement") being submitted by the Parent 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 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 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 Parent'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. The Statement includes the results of the following entities:
  - a. Accelya Solutions India Limited, the Parent
  - b. Accelya Solutions UK Limited, the subsidiary
  - c. Accelya Solutions Americas Inc, the subsidiary
  - d. Accelya Solutions India Limited Employees Welfare Trust (formerly known as Kale Consultants Limited Employees Welfare Trust), Controlled Trust
- 5. Based on our review conducted and procedures 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: 25106388BMIRYI8812)

Place: Mumbai

Date: January 22, 2025





#### ACCELYA SOLUTIONS INDIA LIMITED

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STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 31 DECEMBER 2024

(Rupees Lakhs except per share data)

|            | Particulars                                                                                       | Quarter Ended    |                   |                  | Six Months Ended                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                           | Year Ended            |  |
|------------|---------------------------------------------------------------------------------------------------|------------------|-------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|--|
| Sr.<br>No. |                                                                                                   | 31 December 2024 | 30 September 2024 | 31 December 2023 | 31 December 2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 31 December 2023          | 30 June 2024          |  |
|            |                                                                                                   | (Unaudited)      | (Unaudited)       | (Unaudited)      | (Unaudited)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | (Unaudited)               | (Audited)             |  |
| ,          | Revenue from operations                                                                           |                  |                   |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                           |                       |  |
| a          | Income from operations                                                                            | 12,425.92        | 11,980.78         | 10,920.37        | 24,406.70                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 22,233.84                 | 45,30€.76             |  |
| b          | Other operating revenue                                                                           |                  | NSU               |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                           |                       |  |
|            | Total Revenue from operations (a+b)                                                               | 12,425.92        | 11,980.78         | 10,920.37        | 24,406.70                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 22,233.84                 | 45,305.70             |  |
| 11         | Other income (refer note no. 5)                                                                   | 277.53           | 332.38            | 259.59           | 609.91                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 372.92                    | 1,784.26              |  |
| III        | Total income (I + II)                                                                             | 12,703.45        | 12,313.16         | 11,179.96        | 25,016.61                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 22,606.76                 | 47,090.02             |  |
| IV         | Expenses:                                                                                         |                  | A PARTY IN        |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                           |                       |  |
|            | Employee benefits expense                                                                         | 3,562.51         | 3,703.89          | 3,795.40         | 7,266.40                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 7,700.13                  | 15,10€.26             |  |
|            | Finance costs                                                                                     | 83.30            | 84.62             | 33.91            | 167.92                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 69.78                     | 185.39                |  |
|            | Depreciation and amortisation expenses                                                            | 648.21           | 753.72            | 749.28           | 1,401.93                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,530.06                  | 3,051.02              |  |
|            | Other expenses                                                                                    | 4,259.46         | 3,505.11          | 3,018.26         | 7,764.57                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 5,700.67                  | 11,888.58             |  |
|            | Total expenses (IV)                                                                               | 8,553.48         | 8,047.34          | 7,596.85         | 16,600.82                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 15,000.64                 | 30,224.25             |  |
| V          | Profit before exceptional items and tax (III - IV)                                                | 4,149.97         | 4,265.82          | 3,583.11         | 8,415.79                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 7,606.12                  | 16,865.77             |  |
| VI         | Exceptional items (refer note no. 6)                                                              |                  | -                 |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                           | (3,532.15             |  |
| VII        | Profit before tax (V + VI)                                                                        | 4,149.97         | 4,265.82          | 3,583.11         | 8,415.79                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 7,606.12                  | 13,338.62             |  |
| VIII       | Tax expense:                                                                                      |                  |                   |                  | The state of the s |                           |                       |  |
|            | (1) Current tax                                                                                   | 1,087.89         | 1,151.88          | 770.02           | 2,239.77                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,845.71                  | 4,065.60              |  |
|            | (2) Short provision of income tax in relation to earlier year                                     |                  | -                 | 3.60             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 3.60                      | 3.60                  |  |
|            | (3) Deferred tax (credit)                                                                         | (30.92)          | (65.07)           | 23.45            | (95.99)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (26.70)                   | (95.23                |  |
| IX         | Profit for the period (VII-VIII)                                                                  | 3,093.00         | 3,179.01          | 2,786.04         | 6,272.01                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 5,783.51                  | 9,35#.65              |  |
| X          | Other Comprehensive Income                                                                        |                  |                   |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                           |                       |  |
|            | (a) Items that will not be reclassified to profit or loss                                         |                  |                   |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | St. Office 1975 1975 1975 |                       |  |
|            | Remeasurements of defined benefit obligation                                                      | (27.75)          | (27.75)           | 13.42            | (55.50)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 26.85                     | 7.24                  |  |
|            | Income tax relating to above item                                                                 | 6.98             | 6.98              | (3.38)           | 13.96                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (6.76)                    | (=.82                 |  |
|            | (b) Items that will be reclassified to profit or loss                                             |                  |                   |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                           |                       |  |
|            | Total Other Comprehensive (loss)/ income                                                          | (20.77)          | (20.77)           | 10.04            | (41.54)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 20.09                     | 5.42                  |  |
| XI         | Total Comprehensive Income for the period (IX + X)                                                | 3,072.23         | 3,158.24          | 2,796.08         | 6,230.47                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 5,803.60                  | 9,366.07              |  |
| XII        | Paid up Equity Share Capital (Face value of Rs. 10 each)                                          | 1,492.69         | 1,492.69          | 1,492.69         | 1,492.69                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,492.69                  | 1,49 .69              |  |
| XIII       | Other equity                                                                                      |                  | 199               |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                           | 24,82∓.28             |  |
| XIV        | Earnings per equity share (Face value of Rs. 10 each) (for the interim periods - not annualized): |                  | 4-1-1             |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                           |                       |  |
|            | (1) Basic (in Rs.)                                                                                | 20.72            | 21.30             | 18.67            | 42.02                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 38.75                     | 6€.71                 |  |
|            | (2) Diluted (in Rs.)                                                                              | 20.72            | 21.30             | 18.67            | 42.02                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 38.75                     | 6€.71                 |  |
| 00.3       | ccompanying notes to the standalone financial results                                             | 20112            |                   |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                           | Turan strongs and the |  |

### Notes to the standalone financial results

- The unaudited standalone Financial Results for quarter and six months ended 31 December 2024 were reviewed by the Audit Committee and were approved by the Board of Directors in its meeting held on 22 January
- 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 witli the relevant rules thereunder and the terms of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 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.
- The Board of Directors declared an interim dividend of Rs. 50/- per equity share. The interim dividend will be paid to those shareholders whose names appear in the Register of Members as on 30 January 2025, being the record date fixed for the purpose.
- 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.
- 7 The unaudited statement of standalone assets and liabilities as at 31 December 2024, and unaudited statement of standalone cash flow for the period ended 31 December 2024 are annexed.







ACCELYA SOLUTIONS INDIA LIMITED

Registered Office: 5th & 6th Floor, Building No. 4, Raheja Woods, River Side 25A, West Avenue, Kalyani Nagar, Pune - 411 006
CIN: L74140PN1986PLC041033 Tel: +91-20-6608 3777
Email: accelyalndia.investors@accelya.com Website: www.accelya.com/investors

|      | Particulars                                                                               | As a                            |                           |
|------|-------------------------------------------------------------------------------------------|---------------------------------|---------------------------|
| -    |                                                                                           | 31 December 2024<br>(Unaudited) | 30 June 2024<br>(Audited) |
| 1    | ASSETS                                                                                    |                                 | ,                         |
| - 1  | Non-current assets                                                                        |                                 |                           |
| - 1  | Property, plant and equipment                                                             | 1,676.62                        | 1,6⊞                      |
| - 1  | Right-of-use assets                                                                       | 2,601.25                        | 3,117                     |
| - 1  | Capital work-in-progress                                                                  | 8.41                            | Z                         |
|      | Other intangible assets                                                                   | 1,232.75                        | 1,48                      |
| - 1  | Intangible assets under development                                                       | 995.02                          | 58                        |
| - 1  | Financial assets                                                                          |                                 |                           |
| 1    | Investments                                                                               | 1,209.00                        | 1,20                      |
| 1    | Other financial assets                                                                    | 340.57                          | 3፷                        |
| 1    | Income tax assets (net)                                                                   | 245.39                          | 2.                        |
| - 1  | Deferred tax assets (net)                                                                 | 1,214.85                        | 1,10                      |
| - 1  | Other non-current assets                                                                  | 1,603.73                        | 1,357                     |
| - 1  | Total non-current assets                                                                  | 11,127.59                       | 11,1€                     |
| - 1- | Current assets                                                                            |                                 |                           |
| - 1  | Financial assets                                                                          |                                 |                           |
| ľ    | Investments                                                                               | 6,176.62                        | 5,875                     |
| ŀ    | Trade receivables                                                                         | 9,567.55                        | 8,63                      |
| ŀ    | Unbilled receivables                                                                      | 328.37                          | 21                        |
| ŀ    | Cash and cash equivalents                                                                 | 163.15                          | 75                        |
| H    | Other balances with banks                                                                 | 5,031.91                        | 6,45                      |
| H    | Other financial assets                                                                    | 84.88                           | 19                        |
| 1    | Other current assets                                                                      | 4,843.75                        | 4.89                      |
| -    | Total current assets                                                                      | 26,196.23                       | 26,3至                     |
|      |                                                                                           |                                 |                           |
| T    | TOTAL ASSETS                                                                              | 37,323.82                       | 37,50                     |
| E    | EQUITY AND LIABILITIES                                                                    |                                 |                           |
| E    | Equity                                                                                    |                                 | 10 30 200                 |
| E    | Equity share capital                                                                      | 1,492.69                        | 1,49                      |
| 0    | Other equity                                                                              | 25,087.25                       | 24,827                    |
| 1    | Total equity                                                                              | 26,579.94                       | 26,3E                     |
| 1    | Liabilities                                                                               |                                 |                           |
| -    | Non-current liabilities                                                                   |                                 |                           |
| -    | Financial liabilities                                                                     |                                 |                           |
| -    | Lease liabilities                                                                         | 2,000.49                        | 2,471                     |
| -    | Provisions                                                                                | 856.56                          | 7玉                        |
| -    | Other non-current liabilities                                                             | 854.92                          | 725                       |
| _    | Total non-current liabilities                                                             | 3,711.97                        | 3,93                      |
|      |                                                                                           |                                 |                           |
| -    | Current liabilities                                                                       |                                 |                           |
| -    | Financial liabilities                                                                     |                                 |                           |
| -    | Lease liabilities                                                                         | 920.13                          | 879                       |
| L    | Trade payables                                                                            |                                 |                           |
| L    | a. Total outstanding dues of micro enterprises and small enterprises                      | 181.06                          | 190                       |
| L    | b. Total outstanding dues of creditors other than micro enterprises and small enterprises | 2,556.75                        | 2,438                     |
|      | Other financial liabilities                                                               | 1,505.92                        | 2,025                     |
|      | Provisions                                                                                | 446.58                          | 490                       |
| Ir   | Income tax liabilities (net)                                                              | 129.71                          | 465                       |
| 0    | Other current liabilities                                                                 | 1,291.76                        | 765                       |
| T    | Total current liabilities                                                                 | 7,031.91                        | 7,248                     |
| L    | TOTAL EQUITY AND LIABILITIES                                                              | 37,323.82                       | 37,50                     |







ACCELYA SOLUTIONS INDIA LIMITED

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(Rupees Lakhs)

| Particulars                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Six Month        | is Ended       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|
| T W Country                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 31 December 2024 | 31 December 20 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (Unaudited)      | (Unaudited)    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                |
| Cash flows from operating activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 6,272.01         | 5,78           |
| Profit for the period                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 6,272.01         | 3,76           |
| Adjustments for:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 4 404 03         | 1,53           |
| Depreciation and amortization expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1,401.93         |                |
| Income tax expense                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2,143.78         | 1,82           |
| Net Loss / (Gain) on sale of property, plant and equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0.54             | (1             |
| Provision/ (Reversal) for doubtful trade receivable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 6.27             |                |
| Bad debts written off                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1.64             |                |
| Withholding taxes written off                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 98.54            | 8              |
| Unrealised foreign exchange loss (net)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 346.80           | 11             |
| Finance costs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 167.92           | 6              |
| Interest income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (209.67)         | (10            |
| Gain on sale of mutual fund                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | (28.38)          |                |
| Reversal / (Gain) on fair valuation of investments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1.08             |                |
| Dividend income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (170.44)         | (11            |
| Operating cash flows before movements in working capital                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 10,032.02        | 9,16           |
| Working capital changes:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                |
| (Increase)/ Decrease in operating assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                |
| Trade receivables                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (894.09)         | (84            |
| Unbilled receivables                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (28.21)          | 47             |
| Other financial assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0.05             | (              |
| Other assets Other assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | (231.64)         | (43            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (231.04)         | (43            |
| Increase/ (Decrease) in operating liabilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 102.29           | 10             |
| Trade payables                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | (1,038.88)       | (61-           |
| Other Financial liabilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 653.83           | (42            |
| Other liabilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                |
| Cash generated from operations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 8,595.37         | 7,42           |
| Taxes paid (net of refunds)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | (2,684.00)       | (2,34          |
| Net cash generated from operating activities (A)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 5,911.37         | 5,08           |
| Cash flows from investing activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |                |
| Purchase of property, plant and equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | (330.78)         | (22            |
| Purchase of intangible assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (528.26)         | (30            |
| Proceeds from sale of property, plant and equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2.48             | 3.             |
| Interest received on bank deposits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 227.54           | 9.             |
| Dividend received from mutual fund investments #                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 170.44           | 11             |
| Purchase of mutual fund #                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | (15,759.65)      | (13,64         |
| Proceeds from redemption of mutual fund                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 15,487.04        | 16,24          |
| Bank deposits having maturity more than 3 months - placed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | (3,738.85)       | (5,84          |
| Bank deposits having maturity more than 3 months - matured                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 5,207.56         | 3,29           |
| Net cash generated / (used in) from investing activities (B)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 737.52           | (24            |
| MINISTER AND SEASON HOLE OF CONTRACT OF THE SEASON OF THE |                  |                |
| Cash flow from financing activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (5,970.50)       | (4,47          |
| Dividend paid                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (424.48)         | (54)           |
| Repayment of lease liabilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | (163.76)         | (69            |
| Interest paid                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                  | (5,09          |
| Net cash (used in) financing activities (C)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | (6,558.74)       |                |
| Net Increase / (decrease) in cash and cash equivalents (A+B+C)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 90.15            | (25)           |
| Cash and cash equivalents at the beginning of the year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 73.00            | 42             |
| - L - J - L - L - L - L - L - L - L - L                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 163.15           | 166            |
| Cash and cash equivalents at the end of the period                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 103.13           | 10             |

Place: Mumbai Date: 22 January 2025

SOLUTIONS

For Accelya Solutions India Limited

Gurudas Shenoy Managing Director DIN: 03573375

### Deloitte Haskins & Sells LLP

**Chartered Accountants** 

Commerz III, 30th & 31st floors International Business Park Oberoi Garden City Off. Western Express Highway Goregaon (East) Mumbai-400 063 Maharashtra, India

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

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

- We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of ACCELYA SOLUTIONS INDIA LIMITED ("the Company"), for the quarter and six months ended December 31, 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)

Javesh Parmar

Jayesh Parmar (Partner)

(Membership No. 106388) (UDIN: 25106388BMIRYH7569)

Place: Mumbai

Date: January 22, 2025





Accelya Solutions India Limited Regd. Office: 5<sup>th</sup> & 6<sup>th</sup> Floor, Building No.4, Raheja Woods, River Side 25A, West Avenue, Kalyani Nagar, Pune – 411006, India CIN: L74140PN1986PLC041033 T: +91 20 6608 3777

Email: accelyaindia.investors@accelya.com Website: https://w3.accelya.com/investors

22<sup>nd</sup> January, 2025

The Manager,
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, 5<sup>th</sup> Floor,
Plot No. C-1/ G Block,
Bandra- Kurla Complex,
Bandra (East) Mumbai – 400 051

Scrip Code: ACCELYA

Deputy General Manager, Corporate Relationship Department, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001

Scrip Code: 532268

Dear Sir/ Madam,

### **Sub: Press Release**

We enclose a Press Release titled "Accelya Solutions' Consolidated Income for Q2 at Rs. 1,331.78 Million."

Kindly take the above on record.

Board Meeting start time: 12.00 noon Board Meeting end time: 15:50

Thanking you,

For Accelya Solutions India Limited

Ninad Umranikar Company Secretary Membership No.: A14201



# accelya

Accelya Solutions India Limited Regd. Office: 5<sup>th</sup> & 6<sup>th</sup> Floor, Building No.4, Raheja Woods, River Side 25A, West Avenue, Kalyani Nagar, Pune – 411006, India CIN: L74140PN1986PLC041033 T: +91 20 6608 3777

Accelya Solutions' Consolidated Income for Q2 at Rs. 1,331.78 Million

### **Quarter Highlights:**

Accelya Solutions declares an interim dividend of Rs. 50 per share

Mumbai, 22<sup>nd</sup> January 2025: Accelya Solutions India Limited, an Accelya Group company and a leading provider of financial and commercial solutions to the Airline and Travel industry, has recorded consolidated operating income of Rs. 1,331.78 million for the quarter ended December 2024 compared to Rs. 1,271.20 million for the quarter ended September 2024. The Consolidated PAT stood at Rs. 323.62 million compared to Rs. 324.63 million for the quarter ended September 2024.

For the quarter ended December 2023, the consolidated operating income and PAT stood at Rs. 1,247.50 million and Rs. 309.31 million respectively.

Mr. Gurudas Shenoy, Managing Director, Accelya Solutions said, "We are pleased to announce an interim dividend of Rs. 50 per share."

Accelya Solutions provides comprehensive financial and business intelligence solutions to the airline industry. Accelya's solutions are available as hosted and outsourced in pay-per-use models. These innovative models are beneficial for customers since they reduce upfront capital investments. The return on investment on the pay-per-use model is quite fast since the business benefits of the solution pays for itself. Accelya Solutions thereby partners with customers in sharing risks and rewards.







**About Accelya Solutions** 

Accelya Solutions India Limited is part of the Accelya Group.

Visit us at: w3.accelya.com/investors

About Accelya Group

Accelya is a leading global provider of technology platforms, software and services to the travel and transport industry. Accelya has been delivering business-critical financial, commercial, cargo and analytics solutions for more than 40 years. The company has over 250 airline customers, operations spread across 11 countries and employs over 2,500 professionals worldwide.

Accelya offers a modular suite of technology solutions for air travel, from offer to settlement, solving critical business problems for airlines, travel agents and industry bodies such as IATA.

Accelya's solutions are organized around customers' key functions including commercial planning and optimization, sales and distribution management, and financial reconciliation and settlement. Paramount to Accelya's success is the exceptional breadth of understanding of industry data which enables the delivery of insightful and reliable solutions that reduce process friction in a complex inter-dependent industry.

For more details visit w3.accelya.com

### For additional information, please contact:

### **Uttamkumar Bhati**

Chief Financial Officer

Accelya Solutions India Limited

Tel: +91-22-68568888

### **INVESTORS:**

Email: accelyaIndia.investors@accelya.com

**MEDIA:** 

Email: media@accelya.com







### Safe Harbor:

Certain statements in this release concerning our future growth prospects are forward-looking statements which involve a number of risks and uncertainties that could cause actual results to differ materially from those in such forward-looking statements. The risks and uncertainties relating to these statements include, but are not limited to, risks and uncertainties regarding fluctuations in earnings, our ability to manage growth, intense competition in IT services including those factors which may affect our cost advantage, wage increases in India, our ability to attract and retain highly skilled professionals, time and cost overruns on fixed-price, fixed-time frame contracts, client concentration, restrictions on immigration, our ability to manage our international operations, reduced demand for technology in our key focus areas, disruptions in telecommunication networks, our ability to successfully complete and integrate potential acquisitions, liability for damages on our service contracts, withdrawal of governmental fiscal incentives, political instability, legal restrictions on raising capital or acquiring companies outside India, and unauthorized use of our intellectual property and general economic conditions affecting our industry. The company does not undertake to update any forward-looking statement that may be made from time to time by or on behalf of the company.







Accelya Solutions India Limited Regd. Office: 5<sup>th</sup> & 6<sup>th</sup> Floor, Building No.4, Raheja Woods, River Side 25A, West Avenue, Kalyani Nagar, Pune – 411006, India CIN: L74140PN1986PLC041033

T: +91 20 6608 3777

Email: <a href="mailto:accelyaindia.investors@accelya.com">accelya.com</a> Website: w3.accelya.com/investors

22<sup>nd</sup> January, 2025

The Manager,
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, 5<sup>th</sup> Floor,
Plot No. C-1/ G Block, Bandra- Kurla Complex,
Bandra (East) Mumbai – 400 051
Scrip Code: ACCELYA

Deputy General Manager, Corporate Relationship Department, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001 Scrip Code: 532268

Dear Sir/ Madam,

Sub: Intimation pursuant to Regulations 42 & 43 and Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding declaration of Interim Dividend for financial Year 2024-25 and Record Date

We wish to inform you that the Board of Directors at its meeting held today, has declared an interim dividend of Rs. 50 /- per share.

The record date for the purpose of interim dividend is Thursday, 30<sup>th</sup> January, 2025.

The dividend pay-out date is Tuesday, 18th February, 2025.

Kindly take the above on record.

Board Meeting start time: 12.00 noon

Board Meeting end time: 15:50

Thanking you,

For Accelya Solutions India Limited

Ninad Umranikar Company Secretary Membership No.: A14201