



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: accelyaIndia.investors@accelya.com Website: www.accelya.com/investors

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 31 DECEMBER 2025

(Amount in Rupees Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Six months ended		Year ended
		31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	30 June 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income:						
a	Revenue from operations	13,117.94	13,359.21	12,425.92	26,477.15	24,406.70	50,123.32
b	Other income	267.10	299.78	277.02	566.88	609.38	1,756.01
II	Total income (a + b)	13,385.04	13,658.99	12,702.94	27,044.03	25,016.08	51,879.33
III	Expenses:						
	Employee benefits expense	3,809.61	3,777.44	3,567.01	7,587.05	7,282.40	14,457.44
	Finance costs	234.38	222.06	83.30	456.44	167.92	342.13
	Depreciation and amortisation expenses	1,448.45	940.80	648.21	2,389.25	1,401.93	2,802.70
	Other expenses	4,935.25	4,866.98	4,254.45	9,802.23	7,748.04	16,890.07
	Total expenses (III)	10,427.69	9,807.28	8,552.97	20,234.97	16,600.29	34,492.34
IV	Profit before exceptional items and tax (II - III)	2,957.35	3,851.71	4,149.97	6,809.06	8,415.79	17,386.99
V	Exceptional items (Refer note 3)	(1,171.61)	-	-	(1,171.61)	-	-
VI	Profit before tax (IV + V)	1,785.74	3,851.71	4,149.97	5,637.45	8,415.79	17,386.99
VII	Tax expense:						
	(1) Current tax	964.78	443.25	1,087.89	1,408.03	2,239.77	4,445.66
	(2) Deferred tax charge / (credit)	(500.08)	541.48	(30.92)	41.40	(95.99)	(95.36)
	Total tax expense (VII)	464.70	984.73	1,056.97	1,449.43	2,143.78	4,350.30
VIII	Net profit for the period / year (VI-VII)	1,321.04	2,866.98	3,093.00	4,188.02	6,272.01	13,036.69
IX	Other comprehensive (loss) / income						
	(a) Items that will not be reclassified to profit or loss						
	(Loss) / gain on remeasurements of defined benefit plan	5.40	(12.77)	(27.75)	(7.37)	(55.50)	(193.95)
	Income tax relating to above item	(1.34)	3.21	6.98	1.87	13.96	48.81
	(b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive (loss) / income for the period / year	4.06	(9.56)	(20.77)	(5.50)	(41.54)	(145.14)
X	Total comprehensive income for the period / year (Net off tax) (VIII + IX)	1,325.10	2,857.42	3,072.23	4,182.52	6,230.47	12,891.55
XI	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
XII	Other equity						24,285.20
XIII	Earnings per equity share (Face value of Rs. 10 each) (for the interim periods - not annualized):						
	(1) Basic (in Rs.)	8.85	19.21	20.72	28.06	42.02	87.34
	(2) Diluted (in Rs.)	8.85	19.21	20.72	28.06	42.02	87.34

See accompanying notes to the standalone unaudited financial results

Notes to the standalone unaudited financial results

- The standalone unaudited financial results for the quarter and six months ended 31 December 2025 (the 'Statement') of Accelya Solutions India Limited (the 'Company') have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended, and are in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). These results have been reviewed and recommended to the Board of Directors by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on 29 January 2026.
- The Board of Directors declared an interim dividend of Rs. 45/- per equity share of face value of Rs. 10/- each for the financial year ending 30 June 2026. The record date for the purpose of determining the entitlement for payment of interim dividend is fixed as 06 February 2026.
- Effective 21 November 2025, The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. The Company has assessed the financial implications of these changes which has resulted in increase in gratuity liability arising out of past service cost by Rs. 1,171.61 lakhs primarily arising due to change in the definition of "wages". Considering the materiality and non-recurring nature of this impact, the Company has presented such incremental impact under "Exceptional Items" in the standalone financial results for the quarter and six months ended 31 December 2025. The Company continues to monitor the finalisation of central and state rules, as well as Government clarifications on aspects of Labour Codes, and will incorporate accounting treatments, if any, based on these developments.
- The Company is engaged in the business of providing software solutions to the global airline and travel industry. The Company's Chief Operating Decision Makers (which includes the Managing Director and members of the Board of Directors) monitor and review the operating results of the Company as a whole. Therefore, there are no reportable segments for the Company as per requirements of Ind AS 108 'Operating Segments'.
- The previous periods' figures have been regrouped, reclassified or rearranged wherever considered necessary to conform with current period presentation.
- The standalone unaudited statement of assets and liabilities as at 31 December 2025 and standalone unaudited statement of cash flows for the six months period ended 31 December 2025 are annexed.



S. Devaraj



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(Amount in Rupees Lakhs, unless otherwise stated)

STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES

Sr. No.	Particulars	As at	
		31 December 2025 (Unaudited)	30 June 2025 (Audited)
I ASSETS			
1	Non-current assets		
	Property, plant and equipment	1,342.75	1,354.00
	Right-of-use assets	9,933.12	5,661.04
	Capital work-in-progress	3.90	2.50
	Other intangible assets	935.24	1,165.92
	Intangible assets under development	2,142.03	1,480.84
	Financial assets		
	Investments	1,208.90	1,208.90
	Other financial assets	376.30	365.66
	Non-current tax assets (net)	369.54	421.43
	Deferred tax assets (net)	1,209.54	1,249.07
	Other non-current assets	2,334.12	1,889.68
	Total non-current assets	19,855.44	14,799.04
2	Current assets		
	Financial assets		
	Investments	4,733.22	7,715.81
	Trade receivables	6,074.59	8,943.13
	Unbilled receivables	4,331.26	175.06
	Cash and cash equivalents	137.68	97.45
	Bank balances other than cash and cash equivalents	2,974.64	4,730.40
	Other financial assets	53.73	335.46
	Other current assets	5,089.99	5,667.18
	Total current assets	23,395.11	27,664.49
	TOTAL ASSETS	43,250.55	42,463.53
II EQUITY AND LIABILITIES			
1	Equity		
	Equity share capital	1,492.69	1,492.69
	Other equity	22,497.22	24,285.20
	Total equity	23,989.91	25,777.89
2	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	Lease liabilities	3,899.64	4,123.32
	Other non-current liabilities	1,547.85	1,486.48
	Total non-current liabilities	5,447.49	5,609.80
	Current liabilities		
	Financial liabilities		
	Lease liabilities	4,785.98	2,079.31
	Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	52.62	158.60
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	3,698.22	3,429.81
	Other financial liabilities	1,606.10	1,596.09
	Other current liabilities	1,053.24	1,605.56
	Provisions	2,575.50	1,618.34
	Current tax liabilities (net)	41.49	588.13
	Total current liabilities	13,813.15	11,075.84
	TOTAL EQUITY AND LIABILITIES	43,250.55	42,463.53

See accompanying notes to the standalone unaudited financial results



Signature



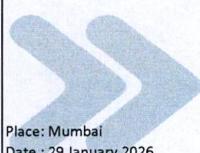
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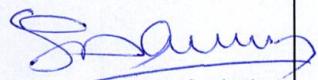
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STANDALONE UNAUDITED STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 31 DECEMBER 2025

Sr. No.	Particulars	Six months ended	
		31 December 2025 (Unaudited)	31 December 2024 (Unaudited)
	Cash flows from operating activities		
	Net profit for the period	4,188.02	6,272.01
	Adjustments for:		
	Depreciation and amortisation expenses	2,389.25	1,401.93
	Income tax expense	1,449.43	2,143.78
	(Gain) / loss on sale of property, plant and equipment (net)	(1.65)	0.54
	(Reversal) / Provision for doubtful trade receivable	(7.43)	6.27
	Bad debts written off	10.09	1.64
	Unrealised foreign exchange loss (net)	793.78	346.80
	Finance costs	456.44	167.92
	Interest income	(124.51)	(209.67)
	Gain on sale of mutual fund	(83.88)	(28.38)
	Loss on fair valuation of investments	16.71	1.08
	Dividend income from mutual funds	(123.73)	(170.44)
	Operating cash flows before changes in working capital	8,962.52	9,933.48
	Adjustment for changes in working capital:		
	(Increase)/ Decrease in operating assets		
	Trade receivables	2,923.86	(894.09)
	Unbilled receivables	(4,164.91)	(28.21)
	Other financial assets	(0.12)	0.05
	Other assets	158.83	(231.64)
	Increase/ (Decrease) in operating liabilities		
	Trade payables	143.63	102.29
	Other financial liabilities	(543.77)	(1,038.88)
	Other liabilities and provisions	401.55	653.83
	Cash generated from operations	7,881.59	8,496.83
	Direct taxes paid (net)	(1,902.78)	(2,585.46)
	Net cash generated from operating activities (A)	5,978.81	5,911.37
	Cash flows from investing activities		
	Purchase of property, plant and equipment (net off capital creditors)	(364.76)	(330.78)
	Purchase of intangible assets	(730.03)	(528.26)
	Proceeds from sale of property, plant and equipment	2.18	2.48
	Interest received on bank deposits	162.82	227.54
	Dividend from subsidiary	208.75	-
	Dividend received from mutual fund investments #	123.73	170.44
	Investment in mutual fund #	(17,770.47)	(15,759.65)
	Proceeds from sale of mutual fund	20,820.23	15,487.04
	Placement of bank deposits	(1,950.31)	(3,738.85)
	Proceeds from maturity of bank deposits	3,699.18	5,207.56
	Net cash generated from investing activities (B)	4,201.32	737.52
	Cash flow from financing activities		
	Dividend paid	(5,970.50)	(5,970.50)
	Repayment of principal portion lease liabilities	(3,712.96)	(424.48)
	Payment of interest on lease liabilities	(456.44)	(163.76)
	Net cash used in financing activities (C)	(10,139.90)	(6,558.74)
	Net increase in cash and cash equivalents (A+B+C)	40.23	90.15
	Cash and cash equivalents at the beginning of the period	97.45	73.00
	Cash and cash equivalents at the end of the period	137.68	163.15

Includes dividend that was automatically reinvested.


Place: Mumbai
Date : 29 January 2026


For Accelya Solutions India Limited


Gurudas Shenoy
Managing Director
DIN: 03573375

Walker Chandiok & Co LLP

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Accelya Solutions India Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **Accelya Solutions India Limited** ('the Company') for the quarter ended **31 December 2025** and the year to date results for the period 1 July 2025 to 31 December 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, 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 as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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Chartered Accountants

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

Accelya Solutions India Limited

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

5. The review of standalone unaudited quarterly financial results for the quarter ended 30 September 2025 included in the Statement was carried out and reported by Deloitte Haskins & Sells LLP who has expressed unmodified conclusion vide their review report dated 05 November 2025, whose review report has been furnished to us and which has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.
6. The review of standalone unaudited quarterly and year-to-date financial results for the period ended 31 December 2024 and audit of standalone financial results for the quarter and year ended 30 June 2025 included in the Statement was carried out and reported by Deloitte Haskins & Sells LLP who has expressed unmodified conclusion vide their review report dated 22 January 2025 and unmodified opinion vide their audit report dated 31 July 2025, respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For **Walker Chandiock & Co LLP**

Chartered Accountants

Firm Registration No:001076N/N500013



Rohan Jain

Partner

Membership No:139536

UDIN:26139536UPKYII2773

Place: Mumbai

Date : 29 January 2026

Page 2 of 2

Chartered Accountants

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 31 DECEMBER 2025

(Amount in Rupees Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Six months ended		Year ended
		31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	30 June 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income:						
a	Revenue from operations	13,292.91	13,620.10	13,317.84	26,913.01	26,029.87	52,871.77
b	Other income	267.10	299.53	283.72	566.63	624.03	1,166.75
II	Total income (a + b)	13,560.01	13,919.63	13,601.56	27,479.64	26,653.90	54,038.52
III	Expenses:						
	Employee benefits expense	3,809.61	3,777.44	3,611.35	7,587.05	7,326.74	14,504.46
	Finance costs	235.10	222.06	83.30	457.16	167.92	342.19
	Depreciation and amortisation expenses	1,448.45	940.80	648.21	2,389.25	1,401.93	2,802.70
	Other expenses	5,006.96	4,999.67	4,879.15	10,006.63	9,020.79	18,928.46
	Total expenses (III)	10,500.12	9,939.97	9,222.01	20,440.09	17,917.38	36,577.81
IV	Profit before exceptional items and tax (II - III)	3,059.89	3,979.66	4,379.55	7,039.55	8,736.52	17,460.71
V	Exceptional items (Refer note 3)	(1,171.61)	-	-	(1,171.61)	-	-
VI	Profit before tax (IV + V)	1,888.28	3,979.66	4,379.55	5,867.94	8,736.52	17,460.71
VII	Tax expense:						
	(1) Current tax	994.36	476.94	1,189.82	1,471.30	2,364.80	4,669.25
	(2) Deferred tax charge / (credit)	(500.07)	541.47	(46.45)	41.40	(110.74)	(110.13)
	Total tax expense (VII)	494.29	1,018.41	1,143.37	1,512.70	2,254.06	4,559.12
VIII	Net profit for the period / year (VI-VII)	1,393.99	2,961.25	3,236.18	4,355.24	6,482.46	12,901.59
	Net profit for the period / year attributable to:						
	Owners of the parent	1,393.99	2,961.25	3,236.18	4,355.24	6,482.46	12,901.59
	Non-controlling interests	-	-	-	-	-	-
IX	Other comprehensive (loss) / income						
	(a) Items that will not be reclassified to profit or loss						
	(Loss) / gain on remeasurements of defined benefit plan	5.40	(12.77)	(27.75)	(7.37)	(55.50)	(193.95)
	Income tax relating to above item	(1.34)	3.21	6.98	1.87	13.96	48.81
	(b) Items that will be reclassified to profit or loss						
	Exchange differences on translation of foreign operations	43.07	92.74	29.47	135.81	80.11	158.92
	Total other comprehensive income	47.13	83.18	8.70	130.31	38.57	13.78
	Total other comprehensive income attributable to:						
	Owners of the parent	47.13	83.18	8.70	130.31	38.57	13.78
	Non-controlling interests	-	-	-	-	-	-
X	Total comprehensive income for the period / year (Net off tax) (VIII + IX)	1,441.12	3,044.43	3,244.88	4,485.55	6,521.03	12,915.37
	Total comprehensive income for the period / year (Net off tax) attributable to:						
	Owners of the parent	1,441.12	3,044.43	3,244.88	4,485.55	6,521.03	12,915.37
	Non-controlling interests	-	-	-	-	-	-
XI	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
XII	Other equity						26,274.90
XIII	Earnings per equity share (Face value of Rs. 10 each) (for the interim periods - not annualized):						
	(1) Basic (in Rs.)	9.34	19.84	21.68	29.18	43.43	86.44
	(2) Diluted (in Rs.)	9.34	19.84	21.68	29.18	43.43	86.44

See accompanying notes to the consolidated unaudited financial results

Notes to the consolidated unaudited financial results

- The consolidated unaudited financial results for the quarter and six months ended 31 December 2025 (the 'Statement') of Accelya Solutions India Limited (the 'Holding Company') and its subsidiaries together referred as 'The Group', have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended, and are in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). These results have been reviewed and recommended to the Board of Directors of the Holding Company by the Audit Committee and subsequently approved by the Board of Directors of the Holding company at their respective meetings held on 29 January 2026.
- The Board of Directors of the Holding Company declared an interim dividend of Rs. 45/- per equity share of face value of Rs. 10/- each for the financial year ending 30 June 2026. The record date for the purpose of determining the entitlement for payment of interim dividend is fixed as 06 February 2026.
- Effective 21 November 2025, The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. The Group has assessed the financial implications of these changes which has resulted in increase in gratuity liability arising out of past service cost by Rs. 1,171.61 lakhs primarily arising due to change in the definition of "wages". Considering the materiality and non-recurring nature of this impact, the Group has presented such incremental impact under "Exceptional items" in the consolidated financial results for the quarter and six months ended 31 December 2025. The Group continues to monitor the finalisation of central and state rules, as well as Government clarifications on aspects of Labour Codes, and will incorporate accounting treatments, if any, based on these developments.
- The Group is engaged in the business of providing software solutions to the global airline and travel industry. The Group's Chief Operating Decision Makers (which includes the Managing Director and members of the Board of Directors of the holding company) monitor and review the operating results of the Group as a whole. Therefore, there are no reportable segments for the Group as per requirements of Ind AS 108 'Operating Segments'.
- The previous periods' figures have been regrouped, reclassified or rearranged wherever considered necessary to conform with current period presentation.
- The consolidated unaudited statement of assets and liabilities as at 31 December 2025 and consolidated unaudited statement of cash flows for the six months period ended 31 December 2025 are annexed.



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Sr. No.	Particulars	As at	
		31 December 2025	30 June 2025
		(Unaudited)	(Audited)
I ASSETS			
1	Non-current assets		
	Property, plant and equipment	1,342.75	1,354.00
	Right-of-use assets	9,933.12	5,661.04
	Capital work-in-progress	3.90	2.50
	Other intangible assets	935.24	1,165.92
	Intangible assets under development	2,142.03	1,480.84
	Financial assets		
	Investments	0.10	0.10
	Other financial assets	385.63	374.65
	Non-current tax assets (net)	369.63	421.52
	Deferred tax assets (net)	1,209.54	1,249.07
	Other non-current assets	2,372.65	1,952.74
	Total non-current assets	18,694.59	13,662.38
2	Current assets		
	Financial assets		
	Investments	4,733.22	7,715.81
	Trade receivables	6,056.88	8,932.99
	Unbilled receivables	3,562.21	175.14
	Cash and cash equivalents	4,152.67	3,172.66
	Bank balances other than cash and cash equivalents	2,974.64	4,730.40
	Other financial assets	53.73	126.71
	Other current assets	5,927.91	6,417.66
	Total current assets	27,461.26	31,271.37
	TOTAL ASSETS	46,155.85	44,933.75
II EQUITY AND LIABILITIES			
1	Equity		
	Equity share capital	1,492.69	1,492.69
	Other equity	24,789.95	26,274.90
	Total equity	26,282.64	27,767.59
2	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	Lease liabilities	3,899.64	4,123.32
	Other non-current liabilities	1,547.85	1,486.48
	Total non-current liabilities	5,447.49	5,609.80
	Current liabilities		
	Financial liabilities		
	Lease liabilities	4,785.98	2,079.31
	Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises	52.62	158.60
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	3,915.74	3,774.91
	Other financial liabilities	1,606.10	1,596.09
	Other current liabilities	1,466.08	1,709.74
	Provisions	2,575.50	1,618.34
	Current tax liabilities (net)	23.70	619.37
	Total current liabilities	14,425.72	11,556.36
	TOTAL EQUITY AND LIABILITIES	46,155.85	44,933.75

See accompanying notes to the consolidated unaudited financial results





ACCELYA SOLUTIONS INDIA LIMITED

Registered Office: 5th & 6th Floor, Building No. 4, Raheja Woods, River Side 25A, West Avenue, Kalyani Nagar, Pune - 411 006
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Email: accelyaIndia.investors@accelya.com Website: www.accelya.com/investors

(Amount in Rupees Lakhs, unless otherwise stated)

CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 31 DECEMBER 2025

Sr. No.	Particulars	Six months ended	
		31 December 2025	31 December 2024
		(Unaudited)	(Unaudited)
Cash flows from operating activities			
	Net profit for the period	4,355.24	6,482.46
	Adjustments for:		
	Depreciation and amortisation expenses	2,389.25	1,401.93
	Income tax expense	1,512.70	2,254.06
	(Gain) / loss on sale of property, plant and equipment (net)	(1.65)	0.54
	(Reversal) / provision for doubtful trade receivable	(11.18)	1.93
	Bad debts written off	10.09	14.15
	Unrealised foreign exchange loss (net)	793.68	385.80
	Finance costs	457.16	167.92
	Interest income	(124.51)	(210.29)
	Gain on sale of mutual fund	(83.88)	(189.95)
	Loss on fair valuation of investments	16.71	148.61
	Dividend income from mutual fund	(123.73)	(170.44)
	Operating cash flows before changes in working capital	9,189.88	10,286.72
	Adjustment for changes in working capital:		
	(Increase)/ Decrease in operating assets		
	Trade receivables	2,957.82	(1,250.04)
	Unbilled revenue	(3,395.70)	36.91
	Other financial assets	(0.46)	(0.13)
	Other assets	113.77	(74.86)
	Increase/ (Decrease) in operating liabilities		
	Trade payables	51.80	(613.49)
	Other financial liabilities	(540.00)	(1,035.61)
	Other liabilities and provisions	713.45	517.25
	Cash generated from operations	9,090.56	7,866.75
	Direct taxes paid (net)	(2,015.80)	(2,744.18)
	Net cash generated from operating activities (A)	7,074.76	5,122.57
Cash flows from investing activities			
	Purchase of property, plant and equipment (net off capital creditors)	(364.76)	(330.78)
	Purchase of intangible assets	(730.03)	(528.26)
	Proceeds from sale of property, plant and equipment	2.18	2.48
	Interest received on bank deposits	162.82	227.55
	Dividend received on mutual fund investments #	123.73	170.44
	Investment in mutual fund #	(17,770.47)	(15,759.65)
	Proceeds from sale of mutual fund	20,820.23	15,941.17
	Placement of bank deposits	(1,950.31)	(4,128.86)
	Proceeds from maturity of bank deposits	3,699.18	5,207.56
	Net cash generated from investing activities (B)	3,992.57	801.65
Cash flow from financing activities			
	Dividend paid	(5,970.50)	(5,970.50)
	Repayment of principal portion lease liabilities	(3,712.96)	(424.48)
	Payment of interest on lease liabilities	(456.44)	(163.76)
	Net cash used in financing activities (C)	(10,139.90)	(6,558.74)
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	927.43	(634.52)
	Cash and cash equivalents at the beginning of the period	3,172.66	4,105.32
	Effect of exchange differences on cash and cash equivalents held in foreign currency	52.58	24.37
	Cash and cash equivalents at the end of the period	4,152.67	3,495.17

Includes dividend that was automatically reinvested.

Place: Mumbai
Date : 29 January 2026

For Accelya Solutions India Limited


 Gurudas Shenoy
 Managing Director
 DIN: 03573375

Walker Chandiok & Co LLP

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Accelya Solutions India Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of **Accelya Solutions India Limited** ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended **31 December 2025** and the consolidated year to date results for the period 01 July 2025 to 31 December 2025, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



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Chartered Accountants

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

Accelya Solutions India Limited

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

4. 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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The review of consolidated unaudited quarterly financial results for the quarter ended 30 September 2025 included in the Statement was carried out and reported by Deloitte Haskins & Sells LLP who has expressed an unmodified conclusion vide their review report dated 05 November 2025, whose review report has been furnished to us by the management and which has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.
6. The review of consolidated unaudited quarterly and year-to-date financial results for the period ended 31 December 2024 and audit of consolidated financial results for the quarter and year ended 30 June 2025 included in the Statement was carried out and reported by Deloitte Haskins & Sells LLP who have expressed an unmodified conclusion vide their review report dated 22 January 2025 and an unmodified opinion vide their audit report dated 31 July 2025, respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For **Walker Chandio & Co LLP**
Chartered Accountants
Firm Registration No:001076N/N500013



Rohan Jain
Partner
Membership No:139536

UDIN:26139536UGLPDH1828

Place: Mumbai
Date : 29 January 2026

Page 2 of 3

Chartered Accountants

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Accelya Solutions India Limited

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Annexure 1

List of subsidiaries included in the Statement

1. Accelya Solutions UK Limited
2. Accelya Solutions Americas, Inc.

