

January 27, 2025

BSE Limited P.J. Towers, Dalal Street Mumbai-400001 Script Code: 532668	National Stock Exchange of India Ltd, Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai -400051 Script Code: AURIONPRO
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SUB: UNAUDITED (STANDALONE & CONSOLIDATED) FINANCIAL RESULTS FOR THE THIRD QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2024 ALONG WITH LIMITED REVIEW REPORT

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, kindly find enclosed herewith Un-audited (Standalone & Consolidated) Financial Results for the third quarter/nine months ended 31st December, 2024, along with Limited Review Report thereon received from M/s. CKSP & Co, LLP, Statutory Auditors of the Company.

For Aurionpro Solutions Limited


Ninad Kelkar
Company Secretary



CKSP AND CO LLP

Chartered Accountants

(A Member Firm of 'CKSP & AFFILIATES')

Regd. Off. A-312, 3rd Floor, Royal Sands CHS Ltd, Shashtri Nagar, Andheri (West),
Mumbai – 400 053, Maharashtra, India. Email: debmalaya@ckspllp.com / kalpen@ckspllp.com

Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of Aurionpro Solutions Limited for the quarter and nine months ended 31/12/2024, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Aurionpro Solutions Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Aurionpro Solutions Limited (the 'Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group'), and its share of the net profit after tax and total comprehensive income of its joint ventures for the quarter and nine months ended 31/12/2024 (the 'Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulations'). We have initialed the Statement for identification purpose.
2. The Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013, as amended (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India ('ICAI'). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily to inquiries of the Company persons responsible for financial and accounting matters, and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29/03/2019 issued by the SEBI under Regulation 33(8) of the Regulations, to the extent applicable.

4. The Statement includes the results of the entities as given in the **Annexure – 1** to this report.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above consideration of the review reports of other auditors referred to in paragraph 6 below, and unaudited financial results referred in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Ind AS specified under Section 133 of the Act, as amended, read with relevant rules issued there-under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



We did not review the financial results of 11 subsidiaries (includes a joint venture, which became subsidiary with effect from 06/12/2024) included in the unaudited consolidated financial results, whose financial results reflect total revenues of Rs. 11,326.64 lakhs and Rs. 34,950.87 Lakhs, total net profit/(loss) after tax of Rs. 2,295.07 lakhs

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CKSP & AFFILIATES – Registration no. NRN/0043/W

C K S P AND CO LLP

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and Rs.6,444.31 lakhs, total comprehensive income of Rs. 2,274.57 lakhs and Rs.6,517.02 lakhs for the quarter and nine months ended 31/12/2024 respectively, as considered in the unaudited consolidated financial results. The unaudited consolidated financial results also include the Group's share of net profit/(loss) after tax of Rs. 67.77 lakhs and Rs. 342.79 lakhs and the Group's share of total comprehensive income / (loss) of Rs. 68.54 lakhs and Rs.343.27 lakhs for the period ended 05/12/2024 respectively, as considered in the unaudited consolidated financial results, in respect of a joint venture (became subsidiary w.e.f.06/12/2024), whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors, whose reports have been furnished to us by the Holding Company's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint venture, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Of the above, in respect of the 7 subsidiaries and, their financial results have been prepared in accordance with accounting principles generally accepted in the respective countries of incorporation and the Holding Company's Management has converted these financial results from accounting principles generally accepted in the respective countries to accounting principles generally accepted in India.

7. The accompanying unaudited consolidated financial results include the financial results of 22 subsidiaries which have been neither reviewed by us nor by the other auditors, whose financial results reflect total revenues of Rs. 3,005.85 lakhs and Rs.9,856.19 Lakhs, total net profit/(loss) after tax of Rs. 376.99 lakhs and Rs.1,802.11 lakhs and total comprehensive income of Rs.386.91 lakhs and Rs.1,841.29 lakhs for the quarter and nine months ended 31/12/2024, as considered in the consolidated unaudited financial results. The unaudited consolidated financial results also include the Group's share of net profit/(loss) after tax of Rs. Nil and Rs. Nil the Group's share of total comprehensive income / (loss) of Rs. Nil and Rs. Nil for the quarter and nine months ended 31/12/2024 respectively, as considered in the consolidated unaudited financial results, in respect of a joint venture.

Of the above, in respect of 17 subsidiaries and 1 joint venture, their financial results have been prepared in accordance with accounting principles generally accepted in the respective countries of incorporation and the Holding Company's Management has converted these financial results from accounting principles generally accepted in the respective countries to accounting principles generally accepted in India. These financial results have been presented solely based on information compiled by the Holding Company's Management and approved by the Board of Directors of the respective companies. According to the information and explanations given to us by the Holding Company's Management, these financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the matters mentioned in para 6 & 7 above.

For C K S P AND CO LLP
Chartered Accountants
FRN - 131228W/W100044



Debmalya Maitra
Partner

M. No.053897

UDIN - 25053897BMMKFM7915



Place: Navi Mumbai

Date: 27/01/2025

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Annexure – I to the Independent Auditor's Review Report on the Unaudited Consolidated Financial Results for the quarter and nine months ended 31/12/2024

	Holding Company
	Auriopro Solutions Limited.
Sr. No.	Subsidiaries
1	Aurofidel Outsourcing Limited., India
2	PT Aurionpro Solutions., Indonesia
3	Aurionpro Solutions Pte. Ltd., Singapore
4	Intellvisions Solutions Private Limited, India
5	Aurionpro Payment Solutions Private Limited, India
6	Aurionpro Transit Solutions Private Limited, India
7	Aurionpro Payment Solutions Pte. Ltd, Singapore
8	Aurionpro Transit Technologies Private Limited, India (Formerly known as SC Soft Technologies Private Limited, India)
9	Aurionpro Solutions PLC., United Kingdom
10	Integro Technologies Pte. Ltd., Singapore
11	Integro Technologies SDN. BHD Malaysia
12	Integro Technologies Co. Ltd., Thailand
13	Aurionpro Market Systems Pte. Ltd Singapore
14	Integro Technologies (Vietnam) Limited Liability Company, Vietnam
15	Integrosys Corporation, Philippines
16	Aurionpro Transit Pte Ltd, Singapore (Formerly known as SC Soft Pte. Ltd., Singapore)
17	Shenzhen SC Trading Co. Ltd., China
18	Aurionpro Transit SDN BHD, Malaysia (formerly known as SC Soft SDN BHD)
19	Neo.BNK Pte Ltd, Singapore (till 27/09/2024)
20	Aurionpro Solutions (Africa) Ltd., Kenya
21	Aurionpro Holding Pte. Ltd, Singapore
22	Aurionpro Fintech Inc, USA
23	Aurionpro Foundation (Section 8 Company), India
24	SC Soft Inc, Canada
25	Aurionpro Technology Solutions Pty Ltd, Australia
26	Aurionpro Toshi Automatic Systems Private Limited, India
27	Real Patients Solutions Inc, USA (Formerly known as Hello Patients Solutions Inc, USA)
28	SC Soft Americas LLC, USA
29	Aurionpro Transit Technologies Solutions Limited, Turkey (Formerly known as SC soft Information Technology Consultancy Co. Ltd, Turkey) (w.e.f.18/04/2023)
30	Lithasa Technologies Private Limited (w.e.f. 15/05/2024)



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31	Skanan Hardware Private Limited (w.e.f. 02/09/2024)
32	Intellvisions Software LLC., UAE (w.e.f 06/12/2024)
33	Aryaxai Research and Development Labs Inc (w.e.f 23/10/2024)
	Joint ventures
34	Intellvisions Software LLC., UAE (upto 05/12/2024)
35	Aurionpro Middle East for Information Technology Company (Aurionpro MENA), Saudi Arabia



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(Rs.in lakhs, except for per share data)							
Sr No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	30,611.47	27,827.57	23,075.07	84,601.31	64,060.08	88,747.15
	(b) Other Income	435.08	473.24	249.86	1,592.09	764.85	905.07
	(c) Total Income [(a) + (b)]	31,046.55	28,300.81	23,324.93	86,193.40	64,824.93	89,652.22
2	Expenses						
	(a) Cost of Software, Material and Services	10,814.34	9,832.53	7,141.38	28,892.74	21,348.20	30,229.56
	(b) Change in Inventories of Raw Materials, Finished Goods and Stock-in-Trade	175.76	(350.15)	259.93	(224.49)	566.90	(497.13)
	(c) Employee Benefits Expense	11,056.78	10,834.11	8,934.69	32,668.82	23,839.00	33,389.01
	(d) Finance Costs	151.80	121.92	324.92	500.02	953.80	1,307.13
	(e) Depreciation and Amortisation Expense	745.17	736.98	525.20	2,046.57	1,505.75	2,063.23
	(f) Other Expenses	2,182.52	1,864.02	1,616.50	5,684.64	4,222.14	6,282.90
	(g) Total Expenses [(a) to (f)]	25,126.37	23,039.41	18,802.62	69,568.30	52,435.79	72,774.70
3	Profit before Exceptional Items and Tax [1 (c) - 2 (g)]	5,920.18	5,261.40	4,522.31	16,625.10	12,389.14	16,877.52
4	Exceptional Items	-	-	-	-	-	-
5	Profit before Tax [3-4]	5,920.18	5,261.40	4,522.31	16,625.10	12,389.14	16,877.52
6	Tax Expenses						
	(a) Current Tax	1,136.78	944.38	686.66	3,011.24	1,834.87	2,285.76
	(b) Deferred Tax Charge/ (Credit)	2.88	(234.43)	48.05	(178.43)	207.93	299.09
7	Profit after Tax [5- 6]	4,780.52	4,551.45	3,787.60	13,792.29	10,346.34	14,292.67
8	Other Comprehensive Income (net of tax)						
	Items that will be reclassified subsequently to profit or loss	(9.81)	127.50	53.08	112.47	58.13	26.29
	Items that will not be reclassified subsequently to profit or loss	(12.00)	(46.02)	4.86	(102.48)	(51.73)	(60.94)
9	Total Comprehensive Income [7+8]	4,758.71	4,632.93	3,845.54	13,802.28	10,352.74	14,258.02
10	Profit for the period attributable to						
	(a) Equity holders of the company	4,734.29	4,507.49	3,755.45	13,584.86	10,249.47	14,097.23
	(b) Non Controlling Interest	46.23	43.96	32.15	207.43	96.87	195.44
11	Total Comprehensive Income attributable to						
	(a) Equity holders of the company	4,713.29	4,587.86	3,812.69	13,595.07	10,253.22	14,061.53
	(b) Non Controlling Interest	45.42	45.07	32.85	207.21	99.52	196.49
12	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	5,370.95	5,368.55	2,381.52	5,370.95	2,381.52	2,471.81
13	Other Equity (Excluding Revaluation Reserve)						90,517.32
14	Earnings per equity share*						
	- Basic (In Rs.)	8.81	8.40	7.45	25.33	20.51	28.11
	- Diluted (In Rs.)	8.69	8.28	7.30	24.97	20.15	27.62
* Earnings per equity share for the quarter and nine months ended are not annualised.							
See accompanying notes to the financial results							



Notes to the Consolidated Financial Results:

1. Segment information

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
a)	Sale of Software Services	20,346.62	20,480.98	16,325.30	58,933.57	43,987.96	58,719.90
b)	Sale of Equipment and Product License	10,264.85	7,346.59	6,749.77	25,667.74	20,072.12	30,027.25
	Total (a+b)	30,611.47	27,827.57	23,075.07	84,601.31	64,060.08	88,747.15
1	Segment Results						
a)	Sale of Software Services	17,383.67	16,467.22	13,735.37	49,753.00	36,106.97	49,282.18
b)	Sale of Equipment and Product License	2,237.70	1,877.97	1,938.39	6,180.06	6,038.01	9,732.54
	Total (a+b)	19,621.37	18,345.19	15,673.76	55,933.06	42,144.98	59,014.72
Less:	Unallocable expenses						
a)	Employee Benefits Expense	11,056.78	10,834.11	8,934.69	32,668.82	23,839.00	33,389.01
b)	Finance Costs	151.80	121.92	324.92	500.02	953.80	1,307.13
c)	Depreciation and Amortisation Expenses	745.17	736.98	525.20	2,046.57	1,505.75	2,063.23
d)	Other Expenses	2,182.52	1,864.02	1,616.50	5,684.64	4,222.14	6,282.90
Add:	Unallocable Other Income	435.08	473.24	249.86	1,592.09	764.85	905.07
	Profit Before Tax	5,920.18	5,261.40	4,522.31	16,625.10	12,389.14	16,877.52

Assets and liabilities used in the Company's business are not identified to any of the reportable segments, as these are used interchangeably between segments. The Management believes that it is not practicable to provide segment disclosures relating to total assets and total liabilities since a meaningful segregation of the available data is onerous.

2. The Company has consolidated financial results of all its subsidiaries and joint venture as per Indian Accounting Standard 110-Consolidated Financial Statements.
3. As required under Ind AS 115 "Revenue from Contracts with Customers", unbilled revenue is accounted on estimate basis in respect of contracts where the contractual right to consideration is based on completion of contractual milestones as confirmed by the technical team.
4. The Company's standalone turnover, profit before tax, profit after tax and total comprehensive income is as under:

(Rs. in Lakhs)

Particulars	Quarter ended 31/12/2024 (Unaudited)	Quarter ended 30/09/2024 (unaudited)	Quarter ended 31/12/2023 (unaudited)	Nine months ended 31/12/2024 (unaudited)	Nine months ended 31/12/2023 (unaudited)	Year ended 31/03/2024 (Audited)
Turnover	21,292.93	17,017.35	13,983.63	54,588.30	40,877.63	58,249.48
Profit before tax	3,490.92	2,028.87	1,531.28	7,468.01	3,513.35	5,131.79
Profit after tax	2,748.57	1,543.58	1,143.99	5,892.36	2,702.29	3,889.91
Total Comprehensive Income	2,736.57	1,497.56	1,148.85	5,789.88	2,650.56	3,774.74

Aurionpro Solutions Limited

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CIN L99999MH1997PLC111637

5. The Board of Directors, at its meeting held on 23/12/2024, approved the acquisition of 100% stake in Fenixys SAS, a consulting company based in France through its Singapore based wholly owned subsidiary i.e. Aurionpro Solutions Pte Ltd. The transaction is anticipated to be completed by the end of January 2025.
6. During the quarter, the Company has acquired the balance 51% stake in Intellvisions Software LLC, UAE through its Singapore based wholly owned subsidiary i.e. Aurionpro Solutions Pte Ltd at mutually agreed considerations thereby making it wholly owned subsidiary of the Company. The transaction was completed in accordance with applicable local regulatory requirements.
7. Earnings Per Share (basic and diluted) has been restated for the applicable comparative periods and presented as per Ind AS- 33- 'Earning Per Share' on account of allotment of bonus shares on 28/06/2024 in the ratio of 1:1 for existing fully paid-up Equity Share held by the eligible shareholders as on Record Date i.e. 27/06/2024 fixed for this purpose.

Accordingly, EPS (basic and diluted) has been restated for all the applicable comparative periods and presented as per Ind AS- 33- 'Earning Per Share'.
8. Equity Shares held by ESPS Trust are consolidated in the standalone financial statements of the Company.
9. The Board of Directors of the Company in their meeting held on 27/01/2025 declared first interim dividend @ 10% on the paid up equity share capital i.e. INR 1 per equity share of INR 10 /- each for the FY 2024-25.
10. The figures for the earlier periods have been regrouped/ reclassified wherever necessary to make them comparable with those of the current period.
11. The Group has applied its significant accounting policies in the preparation of these financial results consistent with those followed in the annual audited consolidated financial statements for the year ended 31/03/2024.
12. The Statutory Auditors of the Company have conducted a limited review of the consolidated financial results for the quarter and nine months ended 31/12/2024 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and have issued an unmodified conclusion in the review report.
13. The consolidated financial results for the quarter and nine months ended 31/12/2024 have been extracted from the unaudited consolidated financial statements prepared in accordance with the Indian Accounting Standards (Ind-AS) 34 'Interim Financial Reporting' as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter and other accounting principles generally accepted in India. These consolidated financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 27/01/2025.

Place: Navi Mumbai
Date: 27/01/2025



For Aurionpro Solutions Limited

Paresh Zaveri
Chairman & Managing Director

C K S P AND CO LLP

Chartered Accountants

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Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of Aurionpro Solutions Limited for the quarter and nine months ended 31/12/2024, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Aurionpro Solutions Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Aurionpro Solutions Limited (the 'Company') for the quarter and nine months ended 31/12/2024 (the 'Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulations'). We have initialed the Statement for identification purpose.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013, as amended (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India ('ICAI'). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily to inquiries of the Company persons responsible for financial and accounting matter, and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedure performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Ind AS prescribed under Section 133 of the Act, as amended, read with relevant rules issued there-under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For C K S P AND CO LLP
Chartered Accountants
FRN - 131228W/W100044

Debmalya Maitra

Debmalya Maitra
Partner

M. No.053897

UDIN - 25053897BMMKFL7196



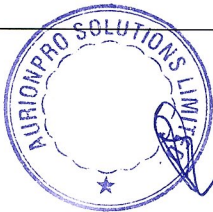
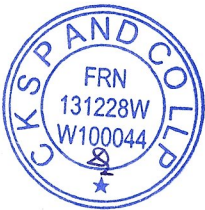
Place: Navi Mumbai

Date: 27/01/2025

C K S P AND CO LLP is a Limited Liability Partnership with LLP Registration No. AAC – 8300
C K S P & AFFILIATES – Registration no. NRN/0043/W

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31, 2024

(Rs.in lakhs, except for per share data)							
Sr No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	21,292.93	17,017.35	13,983.63	54,588.30	40,877.63	58,249.48
	(b) Other Income	524.67	473.77	94.50	1,486.45	275.14	415.49
	(c) Total Income [(a) + (b)]	21,817.60	17,491.12	14,078.13	56,074.75	41,152.77	58,664.97
2	Expenses						
	(a) Cost of Software, Material and Services	9,863.03	7,029.67	4,965.32	23,187.20	17,105.69	25,047.16
	(b) Change in Inventories of Raw Materials, Finished Goods and Stock-in-Trade	(194.87)	(37.87)	(17.57)	(77.38)	352.99	154.43
	(c) Employee Benefits Expense	7,383.70	6,840.90	5,887.52	21,038.54	15,652.97	21,829.10
	(d) Finance Costs	77.06	64.98	262.66	304.84	765.46	1,021.35
	(e) Depreciation and Amortisation Expense	542.14	487.29	380.93	1,459.65	1,128.79	1,545.45
	(f) Other Expenses	1,260.06	1,077.28	1,067.99	3,298.33	2,633.52	3,935.69
	(g) Total Expenses [(a) to (f)]	18,931.12	15,462.25	12,546.85	49,211.18	37,639.42	53,533.18
3	Profit before Exceptional Items and Tax [1 (c) - 2 (g)]	2,886.48	2,028.87	1,531.28	6,863.57	3,513.35	5,131.79
4	Exceptional Items (Gain) / Loss (Refer Note 2)	(604.44)	-	-	(604.44)	-	-
5	Profit before Tax [3-4]	3,490.92	2,028.87	1,531.28	7,468.01	3,513.35	5,131.79
6	Tax Expenses						
	(a) Current Tax	756.60	522.23	372.94	1,754.77	921.63	1,288.31
	(b) Deferred Tax Charge/ (Credit)	(14.25)	(36.94)	14.35	(179.12)	(110.57)	(46.43)
7	Profit after Tax [5 - 6]	2,748.57	1,543.58	1,143.99	5,892.36	2,702.29	3,889.91
8	Other Comprehensive Income (net of tax)						
	Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Items that will not be redassified subsequently to profit or loss	(12.00)	(46.02)	4.86	(102.48)	(51.73)	(115.17)
9	Total Comprehensive Income for the period [7+8]	2,736.57	1,497.56	1,148.85	5,789.88	2,650.56	3,774.74
10	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	5,370.95	5,368.55	2,381.52	5,370.95	2,381.52	2,471.81
11	Other Equity (Excluding Revaluation Reserve)						58,199.62
12	Earnings per equity share*						
	-Basic (Rs.)	5.12	2.88	2.27	10.99	5.41	7.76
	-Diluted (Rs.)	5.05	2.83	2.23	10.83	5.31	7.62
* Earnings per equity share for the quarter and nine months ended are not annualised.							
See accompanying notes to the financial results							



Notes to the Standalone Financial Results:

1. Cost of software, material and services include purchase of software and material of INR 7,228.42 Lakhs and INR 16,171.06 Lakhs for the quarter and nine months ended 31/12/2024 respectively. (Quarter and nine months ended 31/12/2023: INR 3,115.14 Lakhs and INR 11,343.92 Lakhs respectively).
2. The Company had entered into a Share Purchase Agreement with Aurionpro Holdings Pte Ltd for sale of 100% shareholding of Integro Technologies Pte Ltd ('Integro') for a consideration of USD 10 million. As per the valuation report obtained at the time of transaction, the fair value of shares of Integro was SG\$ 13,504,572 (equivalent to INR 5,916.35 Lakhs). The Company had repatriated US\$ 10 million and realised INR 6,023.82 Lakhs on conversion which was higher than fair value of equivalent INR 5,916.35 Lakhs as per the valuation report. However, as per RBI's view, since the transaction was sale of shares of a Singapore Company i.e Integro, the fair value expressed in SG\$ should have been realized. Due to exchange rate difference between SGD and USD on the date of repatriation of consideration as compared to the date of issue of valuation report, the realization of consideration was less by SG\$ 938,301 (in SG\$ terms) when compared with the fair value as per valuation report. Accordingly, the company has realised an additional equivalent to SG\$ 938,301 (INR 604.44 Lakhs) which is reflected as gain in exceptional item.
3. As required under Ind AS 115 "Revenue from Contracts with Customers", unbilled revenue is accounted on estimate basis in respect of contracts where the contractual right to consideration is based on completion of contractual milestones as confirmed by the technical team.
4. Earnings Per Share (basic and diluted) has been restated for the applicable comparative periods and presented as per Ind AS- 33- 'Earning Per Share' on account of allotment of bonus shares on 28/06/2024 in the ratio of 1:1 for existing fully paid-up Equity Share held by the eligible shareholders as on Record Date i.e. 27/06/2024 fixed for this purpose.

Accordingly, EPS (basic and diluted) has been restated for all applicable comparative periods and presented as per Ind AS- 33- 'Earning Per Share'.
5. Equity Shares held by ESPS Trust are consolidated in the standalone financial statements of the Company.
6. The Board of Directors of the Company in their meeting held on 27/01/2025 declared first interim dividend @ 10 % on the paid up equity share capital i.e. INR 1 per equity share of INR 10 /- each for the FY 2024-25.
7. The segment information, pursuant to the requirement of Ind AS 108 Operating Segments, is given as part of the consolidated financial results.
8. Significant accounting policies in preparation of these standalone financial results are in consistent with those followed in the annual audited financial statements for the year ended 31/03/2024.
9. The figures for the earlier periods have been regrouped / reclassified wherever necessary to make them comparable with those of the current period.
10. The Statutory Auditors of the Company have conducted limited review of the standalone financial results for the quarter and nine months ended 31/12/2024 pursuant to the requirement of Regulation 33 of the SEBI(LODR) Regulations, 2015 and have issued an unmodified conclusion in the review report.



11. The standalone financial results for the quarter and nine months ended 31/12/2024 have been extracted from the unaudited standalone financial statements prepared in accordance with the Indian Accounting Standards (Ind-AS) 34 'Interim Financial Reporting' as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter. These standalone financial results have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 27/01/2025.

Place: Navi Mumbai
Date: 27/01/2025



For Aurionpro Solutions Limited

Paresh Zaveri
Chairman & Managing Director