

February 05, 2024

To, National Stock Exchange of India Limited Exchange Plaza'. C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051. NSE SYMBOL: AURIONPRO	To, The BSE Limited, 25 th Floor, P. J. Towers, Fort, Mumbai: 400 001. SCRIP CODE: 532668
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Sub: Outcome of Board Meeting held on February 05, 2024 - Financial Results

This is to inform you that the Board of Directors ("the Board") of the Company at its Meeting held on February 05, 2024, has approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2023, along with Limited Review Report thereon received from M/s. C K S P & Co, LLP, Statutory Auditors of the Company.

The Unaudited Financial Statements of the Company along with Limited Review Report will be made available on the Company's website www.aurionpro.com.

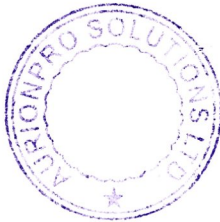
The Board meeting commenced at 09:30 AM and concluded at 01:00 PM.

Kindly take the above on record and acknowledge receipt.

Thanking you,

For Aurionpro Solutions Limited


Ninad Kelkar
Company Secretary



C K S P AND CO LLP

Chartered Accountants

(A Member Firm of 'C K S P & AFFILIATES')

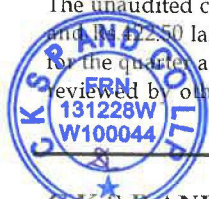
Regd. Off. A-312, 3rd Floor, Royal Sands CHS Ltd, Shashtri Nagar, Andheri (West),
Mumbai – 400 053, Maharashtra, India. Email: debmalva@ckspilp.com / kalpen@ckspilp.com

Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of Aurionpro Solutions Limited for the quarter and nine months ended 31/12/2023, 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 31/12/2023 (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 initialled the Statement for identification purpose.
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 the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 personnel 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, based on the 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 of Unaudited Consolidated Financial Results, prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standards 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.
6. We did not review the financial results of 15 subsidiaries included in the unaudited consolidated financial results, whose financial results reflect total revenues of Rs.5,823.59 lakhs and Rs.19,145.82 lakhs, total net profit/(loss) after tax of Rs.1,681.03 lakhs and Rs.5,441.77 lakhs and total comprehensive income of Rs.1,710.12 lakhs and Rs.5,483.60 lakhs for the quarter and nine months ended 31/12/2023 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.192.45 lakhs and Rs.422.50 lakhs and the Group's share of total comprehensive income / (loss) of Rs.193.41 lakhs and Rs.424.08 lakhs for the quarter and nine months ended 31/12/2023, in respect of 1 joint venture. 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



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conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Out of the above, in respect of the 9 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.

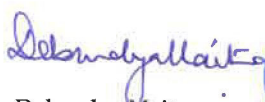
7. The accompanying unaudited consolidated financial results include the financial results of 14 subsidiaries, which have been neither reviewed by us nor other auditors, whose financial results reflect total revenues of Rs.3,356.05 lakhs and Rs.7,895.25 lakhs, total net profit/(loss) after tax of Rs.725.24 lakhs and Rs.1,777.78 lakhs and total comprehensive income of Rs.727.55 lakhs and Rs.1,792.50 lakhs for the quarter and nine months ended 31/12/2023. The unaudited consolidated financial results also include the Group's share of net profit/(loss) after tax of Rs. Nil and Rs. Nil and the Group's share of total comprehensive income / (loss) of Rs. Nil and Rs. Nil for the quarter and nine months ended 31/12/2023, in respect of 1 joint venture.

Out of the above, in respect of 13 subsidiaries and 1 joint ventures, 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.

8. The Statement includes (a) figures for the quarter and nine months ended 31/12/2022, which were reviewed by the then statutory auditors and their review report dated 24/01/2023 expressed unmodified conclusion (b) figures for the year ended 31/03/2023, which were audited by the then statutory auditors and their audit report dated 16/05/2023 expressed an unmodified opinion.

Our conclusion on the Statement is not modified in respect of the matters mentioned in para 6 to 8 above.

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



Debmalya Maitra
Partner
M. No.053897
UDIN: 24053897BKFTTM8503



Place: Navi Mumbai
Date: 05/02/2024

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Annexure – 1 to the Independent Auditor's Review Report on the Unaudited Consolidated Financial Results for the quarter and nine months ended 31/12/2023

The aforesaid Unaudited Consolidated Financial Results include results of the following entities as per the details provided by the Holding Company's Management.

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 (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.)
17	Shenzhen SC Trading Co. Ltd., China
18	SC Soft SDN BHD, Malaysia
19	Neo.BNK Pte Ltd., Singapore
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	Hello Patients Solutions Inc., USA
28	SC soft Americas LLC, Canada
29	Aurionpro transit technologies solutions limited (formerly known as SC soft Information Technology Consultancy Co. Ltd., Turkey)
	Joint ventures
	Intellvisions Software LLC., UAE
	Aurionpro Middle East for Information Technology Company (Aurionpro MENA), Saudi Arabia

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Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2023

		(Rs.in lakhs)					
Sr No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	23,075.07	21,115.49	16,846.85	64,060.08	46,867.36	65,933.16
	(b) Other Income	249.86	226.23	28.09	764.85	135.65	433.19
	(c) Total Income [(a) + (b)]	23,324.93	21,341.72	16,874.94	64,824.93	47,003.01	66,366.35
2	Expenses						
	(a) Software, Hardware and Other Material Cost	7,141.38	6,993.24	7,038.95	21,348.20	18,324.26	25,490.11
	(b) Change in Inventories of Raw Materials, Finished Goods and Stock-in-Trade	259.93	145.30	(805.55)	566.90	(970.73)	(697.06)
	(c) Employee Benefits Expense	8,934.69	7,987.87	5,473.09	23,839.00	15,840.37	21,953.81
	(d) Finance Costs	324.92	302.67	289.94	953.80	693.06	1,077.06
	(e) Depreciation and Amortisation Expense	525.20	476.50	428.75	1,505.75	1,151.31	1,585.00
	(f) Other Expenses	1,616.50	1,382.52	1,421.20	4,222.14	3,212.49	4,681.75
	(g) Total Expenses [(a) to (f)]	18,802.62	17,288.10	13,846.38	52,435.79	38,250.76	54,090.67
3	Profit before share of profit of associates, Exceptional Items and Tax [1 (c) - 2 (g)]	4,522.31	4,053.62	3,028.56	12,389.14	8,752.25	12,275.68
4	Share of Profit of Associates	-	-	-	-	(43.48)	(43.48)
5	Profit before Exceptional Items and Tax [3+4]	4,522.31	4,053.62	3,028.56	12,389.14	8,708.77	12,232.20
6	Exceptional Items	-	-	-	-	-	-
7	Profit before Tax [5-6]	4,522.31	4,053.62	3,028.56	12,389.14	8,708.77	12,232.20
8	Tax Expenses						
	(a) Current Tax	686.66	622.18	450.49	1,834.87	1,134.16	2,269.66
	(b) Deferred Tax Charge/ (Credit)	48.05	31.05	(41.08)	207.93	46.28	(226.03)
9	Profit after Tax [7 - 8]	3,787.60	3,400.39	2,619.15	10,346.34	7,528.33	10,188.57
10	Other Comprehensive Income (net of tax)						
	Items that will be reclassified subsequently to profit or loss	53.08	14.39	61.80	58.13	159.41	268.25
	Items that will not be reclassified subsequently to profit or loss	4.86	15.80	(7.23)	(51.73)	(69.59)	(82.85)
11	Total Comprehensive Income [9+10]	3,845.54	3,430.59	2,673.72	10,352.74	7,618.15	10,373.97
12	Profit for the period attributable to						
	(a) Equity holders of the company	3,755.45	3,313.33	2,501.46	10,249.47	7,224.45	9,732.93
	(b) Non Controlling Interest	32.15	87.06	117.69	96.87	303.88	455.64
13	Total Comprehensive Income attributable to						
	(a) Equity holders of the company	3,812.69	3,343.20	2,559.56	10,253.22	7,315.39	9,910.04
	(b) Non Controlling Interest	32.85	87.39	114.16	99.52	302.76	463.93
14	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	2,381.52	2,310.02	2,280.02	2,381.52	2,280.02	2,280.02
15	Other Equity (Excluding Revaluation Reserve)						47,492.40
16	Earnings per equity share*						
	- Basic (In Rs.)	15.94	14.40	10.97	44.31	31.69	42.69
	- Diluted (In Rs.)	15.29	13.60	10.97	42.71	31.69	42.69

* 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

(INR. In Lakhs)

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
A	Sale of software services	16,325.30	13,787.01	12,862.33	43,987.96	32,770.23	44,156.88
B	Sale of equipment and product license	6,749.77	7,328.48	3,984.52	20,072.12	14,097.13	21,776.28
	Total (a+b)	23,075.07	21,115.49	16,846.85	64,060.08	46,867.36	65,933.16
1	Segment Results						
A	Sale of software services	13,735.37	11,600.06	9,798.30	36,106.97	25,230.40	34,744.48
B	Sale of equipment and product license	1,938.39	2,376.89	815.16	6,038.02	4,283.43	6,395.63
	Total (a+b)	15,673.76	13,976.95	10,613.46	42,144.99	29,513.83	41,140.11
	Less: Un-allocable expenses						
A	Employee benefits expense	8,934.69	7,987.87	5,473.09	23,839.00	15,840.37	21,953.81
B	Finance costs	324.92	302.67	289.94	953.80	693.06	1,077.06
C	Depreciation and amortisation expenses	525.20	476.50	428.75	1,505.75	1,151.31	1,585.00
D	Other expenses	1,616.50	1,382.52	1,421.20	4,222.14	3,212.49	4,681.75
Add:	Un-allocable income	249.86	226.23	28.09	764.85	135.65	433.19
Add:	Share of Profit/(loss) of Associates		-	-	-	(43.48)	(43.48)
	Total profit before tax	4,522.31	4,053.62	3,028.56	12,389.14	8,708.77	12,232.20

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.

- The Company has consolidated financial results of all its subsidiaries and joint venture as per Indian Accounting Standard 110-Consolidated Financial Statements.
- Other Income include foreign exchange gain / (loss) of INR 147.35 Lakhs and INR 480.60 Lakhs for the quarter and nine months ended 31/12/2023 respectively and INR 42.94 Lakhs and INR 1.02 Lakhs for quarter and nine months ended 31/12/2022.
- 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.



5. The Company's standalone turnover, profit before tax, profit after tax and total comprehensive income is as under:

(INR in Lakhs)

Particulars	Quarter ended 31/12/2023 (Unaudited)	Quarter ended 30/09/2023 (unaudited)	Quarter ended 31/12/2022 (unaudited)	Nine months ended 31/12/2023 (unaudited)	Nine months ended 31/12/2022 (unaudited)	Year ended 31/03/2023 (Audited)
Turnover	13,983.63	13,224.69	11,107.57	40,877.63	28,605.70	42,010.08
Profit before tax	1,531.28	1,012.83	1,289.38	3,513.35	3,037.85	4,957.35
Profit after tax	1,143.99	816.61	930.01	2,702.29	2,411.76	3,861.17
Total Comprehensive Income	1,148.85	832.41	922.78	2,650.56	2,342.17	3,778.32

6. Post receipt of balance 75% of the issue price in current quarter, the Company has allotted 425,000 equity shares to Malabar India Fund Limited ('MIF') and 75,000 equity shares to Malabar Mid-Cap Fund ('MMF') ('Allottees') in lieu of share warrants issued to the allottees and has received necessary approval from Stock Exchanges.
7. During the quarter, the Allotment committee of Board of Directors in its meeting held on 22/11/2023 approved allotment of 2,15,000 equity shares on preferential basis at an issue price of Rs.1250/- (Rupees One Thousand Two Hundred Fifty Only) per equity share, as per the relevant provisions of Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.
8. The Company had completed acquisition of business consisting of a comprehensive loan management system ("OmniFin") from A S Software Services Private Limited (AS Software) as per the approval of the Board of Directors at its meeting held on 11/10/2023 in an all cash consideration of INR 8,187.50 Lakhs.
9. The Company at its board meeting held on 25/10/2023 has approved the issuance of 600,000 equity shares of Rs.10/- each to ASL ESPS Trust under ASL ESPS Scheme 2022. ASL ESPS Trust is consolidated in the standalone financial statements of the Company.
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 consolidated financial statements for the year ended 31/03/2023.
12. The Statutory Auditors of the Company have conducted a limited review of the consolidated financial results for the quarter and nine months ended 31/12/2023 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and have issued an unmodified review report. The results for the quarter and nine months ended 31/12/2022 were reviewed and for the year ended 31/03/2023 were audited by the then statutory auditors.
13. The consolidated financial results for the quarter and nine months ended 31/12/2023 have been extracted from the unaudited consolidated financial statements prepared in accordance with the Indian Accounting Standards (Ind-AS) 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 consolidated financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 05/02/2024.

Place: Navi Mumbai
Date: 05/02/2024



Aurionpro Solutions Limited

Synergia IT Park, Plot No. R-270,
T.T.C. Industrial Estate, Gautam Nagar,
Near Rabale Police Station, Rabale,
Navi Mumbai - 400 701. MH - INDIA



For Aurionpro Solutions Limited


Amit Sheth
Co- Chairman and Director

phone +91 22 4040 7070
fax +91 22 4040 7080

info@aurionpro.com
www.aurionpro.com
CIN L99999MH1997PLC111637

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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 31/12/2023, 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 31/12/2023 (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 initialled 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 prescribed under section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 personnel and analytical procedures applied to financial data and thus provides less assurance than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013. We have not performed an audit and accordingly, we do not express an audit opinion.



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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 of Unaudited Standalone Financial Results, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.
5. The Statement includes (a) figures for the quarter and nine months ended 31/12/2022, which were reviewed by the then statutory auditors and their review report dated 24/01/2023 expressed unmodified conclusion (b) figures for the year ended 31/03/2023, which were audited by the then statutory auditors and their audit report dated 16/05/2023 expressed an unmodified opinion.

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

Debmalaya Maitra

Debmalaya Maitra
Partner
M. No.053897
UDIN - 24053897BKFTTL7055



Place: Navi Mumbai
Date: 05/02/2024

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Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31, 2023

Sr No.	Particulars	Quarter ended			Nine Months ended		(Rs.in lakhs)
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	Year ended 31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	13,983.63	13,224.69	11,107.57	40,877.63	28,605.70	42,010.08
	(b) Other Income	94.50	76.38	90.72	275.14	810.70	940.96
	(c) Total Income [(a) + (b)]	14,078.13	13,301.07	11,198.29	41,152.77	29,416.40	42,951.04
2	Expenses						
	(a) Software, Hardware and Other Material Cost	4,965.32	5,835.83	5,301.03	17,105.69	13,284.38	19,553.66
	(b) Change in Inventories of Raw Materials, Finished Goods and Stock-in-Trade	(17.57)	(67.65)	(190.58)	352.99	(333.80)	(9.55)
	(c) Employee Benefits Expense	5,887.52	5,002.58	3,498.39	15,652.97	9,923.33	13,822.76
	(d) Finance Costs	262.66	239.51	271.31	765.46	593.92	853.55
	(e) Depreciation and Amortisation Expense	380.93	381.98	251.97	1,128.79	780.16	1,144.93
	(f) Other Expenses	1,067.99	895.99	776.79	2,633.52	2,130.56	2,628.34
	(g) Total Expenses [(a) to (f)]	12,546.85	12,288.24	9,908.91	37,639.42	26,378.55	37,993.69
3	Profit before Exceptional Items and Tax [1 (c) - 2 (g)]	1,531.28	1,012.83	1,289.38	3,513.35	3,037.85	4,957.35
4	Exceptional Items	-	-	-	-	-	-
5	Profit before Tax [3-4]	1,531.28	1,012.83	1,289.38	3,513.35	3,037.85	4,957.35
6	Tax Expenses						
	(a) Current Tax	372.94	282.41	296.55	921.63	632.17	1,033.29
	(b) Deferred Tax Charge/ (Credit)	14.35	(86.19)	62.82	(110.57)	(6.08)	62.89
7	Profit after Tax [5 - 6]	1,143.99	816.61	930.01	2,702.29	2,411.76	3,861.17
8	Other Comprehensive Income (net of tax)						
	Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Items that will not be reclassified subsequently to profit or loss	4.86	15.80	(7.23)	(51.73)	(69.59)	(82.85)
9	Total Comprehensive Income [7+8]	1,148.85	832.41	922.78	2,650.56	2,342.17	3,778.32
10	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	2,381.52	2,310.02	2,280.02	2,381.52	2,280.02	2,280.02
11	Other Equity (Excluding Revaluation Reserve)						24,873.00
12	Earnings per equity share*						
	-Basic (Rs.)	4.86	3.55	4.08	11.68	10.58	16.93
	-Diluted (Rs.)	4.66	3.35	4.08	11.26	10.58	16.93

* 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. Other Income include foreign exchange gain/(loss) of INR 1.10 Lakhs and INR 1.91 Lakhs for the quarter and nine months ended 31/12/2023 respectively (Other expenses include (gain)/loss for quarter and nine months ended 31/12/2022: INR (54.37) lakhs and INR 33.53 Lakhs respectively).
2. Software, hardware and other related expenses include purchase of material and license of INR 3,115.14 Lakhs and INR 11,343.92 Lakhs for the quarter and nine months ended 31/12/2023 respectively. (Quarter and nine months ended 31/12/2022: INR 2,876.01 Lakhs and INR 8,393.57 Lakhs respectively).
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. Post receipt of balance 75% of the issue price in current quarter, the Company has allotted 425,000 equity shares to Malabar India Fund Limited ('MIF') and 75,000 equity shares to Malabar Mid-Cap Fund ('MMF') ('Allottees') in lieu of share warrants issued to the allottees and has received necessary approval from Stock Exchanges.
5. During the quarter, the Allotment committee of Board of Directors in its meeting held on 22/11/2023 approved allotment of 2,15,000 equity shares on preferential basis at an issue price of Rs.1,250/- (Rupees One Thousand Two Hundred Fifty Only) per equity share, as per the relevant provisions of Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.
6. The Company has completed acquisition of business consisting of a comprehensive loan management system ("OmniFin") from A S Software Services Private Limited (AS Software) as per the approval of the Board of Directors at its meeting held on 11/10/2023 in an all cash consideration of INR 8,187.50 Lakhs.
7. The Company at its board meeting held on 25/10/2023 has approved the issuance of 600,000 equity shares of Rs.10/- each to ASL ESPS Trust under ASL ESPS Scheme 2022. ASL ESPS Trust is consolidated in the standalone financial statements of the Company.
8. The segment information, pursuant to the requirement of Ind AS 108 Operating Segments, is given as part of the consolidated financial results.
9. Significant accounting policies in preparation of these standalone financial results are in consistent with those followed in the annual financial statements for the year ended 31/03/2023.
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 Statutory Auditors of the Company have conducted limited review of the standalone financial results for the quarter and nine months ended 31/12/2023 pursuant to the requirement of Regulation 33 of the SEBI(LODR) Regulations, 2015 and have issued an unmodified review report. The results for the quarter and nine months ended 31/12/2022 were reviewed and for the year ended 31/03/2023 were audited by the then statutory auditors.



12. The standalone financial results for the quarter and nine months ended 31/12/2023 have been extracted from the unaudited standalone financial statements prepared in accordance with the Indian Accounting Standards(Ind-AS) 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 05/02/2024.

Place: Navi Mumbai
Date: 05/02/2024



For Aurionpro Solutions Limited



Amit Sheth
Co- Chairman and Director