Integrated Filing (Finance) Ind AS

TRACXN TECHNOLOGIES LIMITED

General Information

Scrip code*	543638
NSE Symbol*	TRACXN
MSEI Symbol*	NOTLISTED
ISIN*	INE0HMF01019
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	05-08-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-07-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Single segment
Description of single segment	Platform Subscription
Start date of board meeting	05-08-2026
Start time of board meeting	15:00:00
End date of board meeting	05-08-2026
End time of board meeting	15:22:00
Whether cash flow statement is applicable on company	

Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Textual Information(1)

Text Block

Textual Information(1)	The Company is a debt free company and hence the disclosure is not applicable to the entity

Financial Results - Ind-AS

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**		
1	**Income**		
	Revenue from operations	2,107.86	2,107.86
	Other income	151.89	151.89
	Total income	2,259.75	2,259.75
2	**Expenses**		
(a)	Cost of materials consumed	0.00	0.00
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
(d)	Employee benefit expense	2,198.18	2,198.18
(e)	Finance costs	0.00	0.00
(f)	Depreciation, depletion and amortisation expense	5.66	5.66
(g)	**Other Expenses**		
1	Information technologies expenses (including software license)	56.99	56.99
2	Rent	95.81	95.81
3	Cloud hosting charges	95.33	95.33
4	Professional and consultancy fees	20.80	20.80
5	Marketing expenses	18.26	18.26
6	Bank and payment gateway charges	8.73	8.73
7	Director remuneration	8.52	8.52
8	Payment to auditors	7.22	7.22

9	Other office expenses	4.91	4.91
10	Other Expenses	16.32	16.32
	Total other expenses	332.89	332.89
	Total expenses	2,536.73	2,536.73
	Total profit before exceptional items and tax	(276.98)	(276.98)
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	(276.98)	(276.98)
6	**Tax expense**		
7	Current tax	0.00	0.00
8	Deferred tax	24.02	24.02
9	**Total tax expenses**	24.02	24.02
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	**Net Profit Loss for the period from continuing operations**	(301.00)	(301.00)
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	**Net profit (loss) from discontinued operation after tax**	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	**Total profit (loss) for period**	(301.00)	(301.00)
17	Other comprehensive income net of taxes	(15.33)	(15.33)
18	**Total Comprehensive Income for the period**	(316.33)	(316.33)
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	**Total Comprehensive income for the period attributable to**		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	**Details of equity share capital**		
	Paid-up equity share capital	1,068.96	1,068.96
	Face value of equity share capital	1.00	1.00
22	Reserves excluding revaluation reserve		
23	**Earnings per share**		
i	**Earnings per equity share for continuing operations**		
	Basic earnings (loss) per share from continuing operations	(0.28)	-0.28

	Diluted earnings (loss) per share from continuing operations	(0.28)	-0.28
ii	**Earnings per equity share for discontinued operations**		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	**Earnings per equity share (for continuing and discontinued operations)**		
	Basic earnings (loss) per share from continuing and discontinued operations	(0.28)	-0.28
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.28)	-0.28
24	Debt equity ratio	0.00%	0
25	Debt service coverage ratio	0.00%	0
26	Interest service coverage ratio	0.00%	0
27	Remarks for debt equity ratio	Textual Information(1)	
28	Remarks for debt service coverage ratio	Textual Information(2)	
29	Remarks for interest service coverage ratio	Textual Information(3)	
30	Disclosure of notes on financial results	Textual Information(4)	

Text Block

Textual Information(1)	The Company is a debt free company and hence this ratio is not applicable.
Textual Information(2)	The Company is a debt free company and hence this ratio is not applicable
Textual Information(3)	The Company is a debt free company and hence this ratio is not applicable
Textual Information(4)	1.This Statement of Unaudited Financial Results for the quarter ended June 30, 2026, have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" under Section 133 of Companies Act, 2013, and other accounting principles generally accepted in India, read with the relevant rules issued thereunder and in terms of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulation"). 2.On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating twenty-nine existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to facilitate assessment of the financial impact due to changes in regulations. Based on the best information available as at year ended March 31, 2026, and understanding of the FAQ issued by The Ministry of Labour & Employment and guidance issued by The Institute of Chartered Accountants of India, the Company assessed and disclosed the incremental impact of the Labour Codes on the employee benefit expenses. The Company presented such incremental impact as "Exceptional items" in the statement of audited financial statments for year ended 31 March, 2026. The incremental impact consisting of gratuity of Rs. 102.50 Lakhs and long-term compensated absences of Rs. 27.83 Lakhs primarily arises due to change in definition of wages. As at June 30, 2026, the Company continues to monitor the finalisation of Central/ State Rules and clarifications from the Government in this regard and would provide appropriate accounting effect on the basis of such developments as needed. 3.The Company has, at various grant dates issued ESOPs to its employees at an exercise price equal to the face value of the Company's share, which were approved by the Nomination and Remuneration Committee and the Board of Directors. For the quarter ended June 30, 2026, an amount of Rs. 57.60 Lakhs (March 31, 2026: Rs.73.56

Lakhs) has been recorded as employee stock option expense based on requirements in Ind AS 102,' Share-based payments'. The ESOPs granted and outstanding as at June 30, 2026, aggregates to 3,696,972 (March 31, 2026: 3,643,867). The Company has allotted 160,067 equity shares to the employees on exercise under ESOP Scheme for the quarter ended June 30, 2026.

4.The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of that financial year which were subjected to review by the statutory auditors.

5.The Company's operations relate to only one reportable segment viz Platform Subscription. Accordingly, no separate disclosure of segment information is required.

6.The statement of unaudited financial results for the quarter ended June 30, 2026 has been reviewed and recommended by the audit committee on XXX and thereafter approved by the Board of Directors in their meeting held on XXX .

7.Potentially issuable equity shares, on account or share options issued to employees, that could potentially dilute basic earnings per share, are not included in the calculation of diluted earnings per share if they are anti-dilutive for the period presented.

8.The Company does not have any subsidiary/ assocÃ®ate/ joint venture company(ies).

9.The Investors can visit the company's website www.tracxn.com/investor-relations for updated information.

Other Comprehensive Income

Amount in (Lakhs)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	**Amount of items that will not be reclassified to profit and loss**		
1	Remeasurements of defined benefit plans - gains/ (losses) (net)	(20.48)	(20.48)
2	Income tax relating to items that will not be reclassified to profit or loss	5.15	5.15
	Total Amount of items that will not be reclassified to profit and loss	(15.33)	(15.33)
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	**Amount of items that will be reclassified to profit and loss**		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	(15.33)	(15.33)

Audit qualification

<table>
<tr><th rowspan="2">Sr.</th><th rowspan="2">Details of Audit Qualification</th><th rowspan="2">Type of Audit Qualification</th><th rowspan="2">Frequency of qualification</th><th>For Audit Qualification(s) where the impact is quantified by the auditor</th><th colspan="3">For Audit Qualification(s) where the impact is not quantified by the auditor</th></tr>
<tr><th>Management's Views</th><th>(i) Management's estimation on the impact of audit qualification</th><th>(ii) If management is unable to estimate the impact, reasons for the same</th><th>Auditors Comments on (i) or (ii) above</th></tr>
<tr><td colspan="8">No records available</td></tr>
</table>

Objects for which funds have been raised and where there has been a deviation, in the following table:							
Sr.	**Original Object**	**Modified Object, if any**	**Original Allocation**	**Modified allocation, if any**	**Funds Utilised**	**Amount of Deviation/Variation for the quarter according to applicable object**	**Remarks if any**
No records available							