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	04-11-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second 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	Unaudited
Segment Reporting	Single segment
Description of single segment	Platform Subscription
Start date of board meeting	04-11-2026
Start time of board meeting	03:00:00
End date of board meeting	04-11-2026
End time of board meeting	03:30:00
Whether cash flow statement is applicable on company	Yes

Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	05-02-2026	
Indicate Company website link for updated RPT policy of the Company	https://cdn.tracxn.com/marketing-campaigns/Policy_on_Related_Party_Transactions_5th_Feb_26_OgsBCCxfFGXZ90AvCDckN.pdf	
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.Hence, this disclosure is not applicable.

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		01-07-2026	01-04-2026
Date of end of reporting period		30-09-2026	30-09-2026
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	2,130.13	4,237.99
	Other income	137.54	289.43
	Total income	2,267.67	4,527.42
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	2,332.93	4,531.11
(e)	Finance costs	0.00	0.00
(f)	Depreciation, depletion and amortisation expense	7.47	13.13
(g)	**Other Expenses**		
1	Cloud hosting charges	115.33	210.65
2	Rent	92.48	188.29
3	Information technologies expenses (including software license)	81.93	138.92
4	Marketing expenses	20.59	38.85
5	Professional & consultancy fees	19.38	40.19
6	Director remuneration	11.23	19.75
7	Bank and payment gateway charges	8.94	17.67
8	Payment to auditors	8.73	15.95

9	Data extraction charges	7.55	10.03
10	Other Expenses	25.74	44.49
	Total other expenses	391.90	724.79
	Total expenses	2,732.30	5,269.03
3	**Total profit before exceptional items and tax**	(464.63)	(741.61)
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	(464.63)	(741.61)
6	**Tax expense**		
7	Current tax	0.00	0.00
8	Deferred tax	(52.01)	(27.99)
9	**Total tax expenses**	(52.01)	(27.99)
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**	(412.62)	(713.62)
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**	(412.62)	(713.62)
17	Other comprehensive income net of taxes	4.42	(10.90)
18	**Total Comprehensive Income for the period**	(408.20)	(724.52)
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	1,069.55	1,069.55
	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	(0.39)	(0.67)

	Diluted earnings (loss) per share from continuing operations	(0.39)	(0.67)
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	(0.39)	(0.67)
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.39)	(0.67)
24	Debt equity ratio	0.00%	0.00%
25	Debt service coverage ratio	0.00%	0.00%
26	Interest service coverage ratio	0.00%	0.00%
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)	1.The unaudited financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as 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. The financial results of Tracxn Technologies Limited ("the Company"), will be available on the Company's website (www.tracxn.com), on the website of NSE (www.nseindia.com) and BSE (www.bseindia.com). 2.The statement of unaudited financial results for the quarter and six months period ended September 30, 2026 have been reviewed by the Audit Committee in their meeting on November 04, 2026 and approved by the Board of Directors in their meeting held on November 04, 2026. These unaudited financial results have been subjected to limited review by statutory auditors of the Company. 3.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 labor 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 statements for year ended March 31, 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 September 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. 4.The Company has, at various grant dates issued employee stock options 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 September 30, 2026, an amount of Rs. 58.32 Lakhs (June 30, 2026: Rs.57.60 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 September 30, 2026, aggregates to 3,735,686 (June 30, 2026: 3,696,972). The Company has allotted 218,699 equity shares to the employees on exercise under ESOP Scheme for the quarter ended September 30, 2026.

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 Company does not have any subsidiary / associate / joint venture company(ies).

7.Previous period/ year's figures have been regrouped/ reclassified, wherever necessary to conform to the current period classification.

8.The financial information for the quarter ended September 30, 2025, the year ended March 31, 2026, and the quarter ended June 30, 2026, was reviewed or audited by a predecessor auditor. Their reports, dated November
05, 2025, May 25, 2026, and August 05, 2026, respectively, expressed unmodified conclusions/opinions on those statements.

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	01-07-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	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	Remeasurement gains/(loss) on defined benefit plans (net)	5.91	(14.57)
2	Tax impact on above	(1.49)	3.67
	Total Amount of items that will not be reclassified to profit and loss	4.42	(10.90)
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		
5	Total Other comprehensive income	4.42	(10.90)

Statement of Asset and Liabilities

Amount in (Lakhs)

	Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026
Date of end of reporting period		30-09-2026
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	43.70
	Capital work-in-progress	0.00
	Investment property	0.00
	Goodwill	0.00
	Other intangible assets	0.00
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	Non-current financial assets	
	Non-current investments	0.00
	Trade receivables, non-current	0.00
	Loans, non-current	0.00
	Other non-current financial assets	
	Total of other non-current financial assets	
	Total non-current financial assets	0.00
	Deferred tax assets (net)	
	Other non-current assets	
1	Non-current tax assets (net)	654.55
	Total of other non-current assets	654.55
	Total non-current assets	698.25
2	**Current assets**	
	Inventories	0.00

	Current financial asset	
	Current investments	8,473.39
	Trade receivables, current	159.23
	Cash and cash equivalents	104.49
	Bank balance other than cash and cash equivalents	0.00
	Loans, current	0.00
	Other current financial assets	
1	Other financial assets	66.27
	Total of Other current financial assets	66.27
	Total current financial assets	8,803.38
	Current tax assets (net)	
	Other current assets	
1	Other current assets	64.44
	Total of other current assets	64.44
	Total current assets	8,867.82
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	Total assets	9,566.07
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	1,069.55
	Other equity	3,578.88
	Total equity attributable to owners of parent	4,648.43
	Non controlling interest	
	Total equity	4,648.43
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.00
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	

	Total of other non-current financial liabilities	
	Total non-current financial liabilities	0.00
	Provisions, non-current	609.65
	Deferred tax liabilities (net)	0.00
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	
1	Contract liabilities	205.35
	Total of other non-current liabilities	205.35
	Total non-current liabilities	815.00
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0.00
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	11.18
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	52.58
	Total Trade payable	63.76
	Other current financial liabilities	
1	Other financial liabilities	35.71
	Total of other current financial liabilities	35.71
	Total current financial liabilities	99.47
	Other current liabilities	
1	Contract liabilities	3,400.86
2	Other current liabilities	178.51
	Total of other current liabilities	3,579.37
	Provisions, current	423.80
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	4,102.64
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	4,917.64
	Total equity and liabilites	9,566.07
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026
Date of end of reporting period		30-09-2026
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part I	**Blue color marked fields are non-mandatory.**	
1	**Statement of cash flows**	
	Cash flows from used in operating activities	
	Profit before tax	(741.61)
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	0.00
	Adjustments for decrease (increase) in inventories	0.00
	Adjustments for decrease (increase) in trade receivables, current	91.11
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	15.97
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	13.15
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	(5.02)
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	77.37
	Adjustments for increase (decrease) in other non-current liabilities	133.68
	Adjustments for depreciation and amortisation expense	13.13
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	(0.24)
	Adjustments for provisions, current	120.95
	Adjustments for provisions, non-current	24.27
	Adjustments for other financial liabilities, current	18.73
	Adjustments for other financial liabilities, non-current	0.00

	Adjustments for unrealised foreign exchange losses gains	0.05
	Adjustments for dividend income	0.00
	Adjustments for interest income	0.00
	Adjustments for share-based payments	115.92
	Adjustments for fair value losses (gains)	(248.49)
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	(33.53)
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	0.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	337.05
	Net cash flows from (used in) operations	(404.56)
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	191.59
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	(596.15)
3	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	0.00
	Purchase of property, plant and equipment	11.55
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00

	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	0.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	523.26
	Net cash flows from (used in) investing activities	511.71
4	**Cash flows from used in financing activities**	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	1.69
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00
	Repayments of borrowings	0.00
	Payments of lease liabilities	0.00
	Dividends paid	0.00
	Interest paid	0.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.18
	Net cash flows from (used in) financing activities	1.87

	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(82.57)
5	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	0.21
	Net increase (decrease) in cash and cash equivalents	(82.36)
	Cash and cash equivalents cash flow statement at beginning of period	186.85
	Cash and cash equivalents cash flow statement at end of period	104.49

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Amount in (Lakhs)

													Additional disclosure of related p transaction relates to loans, inter-co the listed entity/subsidiary. These period whe			
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness i incurred to make or give loans, inter corporate deposits, advances or investments			
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenu
1	Tracxn Technologies Limited	Neha Singh	Chairperson & Managing Director	Remuneration			NA			30.25	0.00	0.00				
2	Tracxn Technologies Limited	Abhishek Goyal	Executive Director	Remuneration			NA			3.23	0.00	0.00				
3	Tracxn Technologies	Billionbrains Garage Ventures	Minority interest of an executive director by way of	Sale of goods or services			Approved			3.60	0.00	0.00				

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							