



HYPERSOFT

TECHNOLOGIES LIMITED
CIN-L29309TG1983PLC003912

Date: 27th October 2023

To
Dept. of Corporate Services-Listing
BSE Limited
P.J. Towers, Dalal Street,
Mumbai - 400001, India

Dear Sir,

Sub: Outcome of the Board Meeting

Ref: Scrip Code: 539724

With reference to the cited subject, we submit that the Board of Directors, at their meeting held on Friday, the 27th day of October 2023 at 11:30 A.M. at the Registered Office of the Company, has inter-alia, considered and approved the following:

1. Consider and adopt the Un-audited Financial Results for the quarter ended 30th September 2023
2. Consider the sale of Company premises situated at Mumbai and Hyderabad and approval of the shareholders of the Company by way of Remote e-voting Postal Ballot only, in terms of Ministry of Corporate Affairs (MCA) Circular No. 09/2023 dated September 25, 2023. The Notice of Postal Ballot shall be circulated at a later stage within the prescribed statutory timelines.

Kindly find enclosed the results along with the Limited Review Report of the Company for the quarter ended 30th September 2023.

The meeting was concluded at 12:00 Noon.


This is for your information and records.

Thanking You,

Yours Truly,

For HYPERSOFT TECHNOLOGIES LIMITED

For Hypersoft Technologies Limited


Managing Director

(Feroz Russi Bhote)
Managing Director
DIN:00156590





HYPERSOFT

TECHNOLOGIES LIMITED

CIN-L29309TG1983PLC003912

Date: 27th October 2023

To
Dept. of Corporate Services-Listing
BSE Limited
P.J. Towers, Dalal Street,
Mumbai - 400001, India

Dear Sir,

Sub: Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Un-Audited Financial Results for the quarter ended 30th September 2023.

Ref: Scrip Code: 539724

With reference to the cited subject, we submit that the Board of Directors, at their meeting held on Friday, the 27th day of October 2023 at 11:30 A.M. at the registered office of the Company, has inter-alia, considered and approved the following:

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For HYPERSOFT TECHNOLOGIES LIMITED
For HyperSoft Technologies Limited


Managing Director

(Feroz Russi Bhote)
Managing Director
DIN:00156590



**UN-AUDITED FINANCIAL STATEMENT OF ASSETS & EQUITY AND LIABILITIES
FOR THE PERIOD ENDED ON 30-09-2023**

Particulars	Note No	Period ended on September, 30,2023	As at March 31,2023
		UN-AUDITED	AUDITED
ASSETS			
Non-current assets			
Property, plant and equipment	2	184.81	187.16
Other Intangible Assets	2	0.55	0.55
Financial assets			
(i) Other financial assets	3	3.07	3.07
Deferred tax Assets (Liabilities) (net)	4	5.65	5.65
Total non-current assets		194.08	196.43
Current Assets			
Inventories	5	36.50	37.00
Financial assets			
i) Trade receivables	6	3.23	9.22
ii) Cash and cash equivalents	7	6.14	5.60
iii) Other Bank balances	8	113.42	115.27
iii) Loans	9	-	-
iv) Other financial assets	10	0.37	0.49
Current Tax assets	11	8.84	6.21
Other current assets	12	2.58	3.59
Total current assets		171.07	177.37
TOTAL ASSETS		365.15	373.80
EQUITY AND LIABILITIES:			
Equity			
Equity share capital	13	449.22	449.22
Other equity	14	(124.59)	(126.25)
Total equity		324.62	322.97
Liabilities			
Non-current liabilities			
Financial liabilities			
(i) Borrowings		0.00	0.00
(ii) Other financial liabilities	15	0.00	0.00
Provisions	16	25.24	22.70
Total non-current liabilities		25.24	22.70
Current liabilities			
Financial liabilities			
(i) Borrowings	17	0.00	13.89
(ii) Trade payables	18	1.04	2.81
(iii) Other financial liabilities	19	4.15	2.36
Provisions	20	5.27	6.90
Other current liabilities	21	4.81	2.17
Total current liabilities		15.28	28.14
Total liabilities		40.52	50.83
Total equity and liabilities		365.16	373.80

For and on behalf of the Board
For Hypersoft Technologies Limited

Managing Director

FEROZ RUSSI BHOTE
Managing Director

Place: Secunderabad
Date: 27-10-2023



**UN-AUDITED - FINANCIAL STATEMENT OF PROFIT AND (LOSS)
FOR THE PERIOD ENDED ON 30-09-2023**

PARTICULARS	NOTE NOS	PERIOD ENDED	YEAR ENDED
		SEPTEMBER 30, 2023	MARCH 31, 2023
		UN-AUDITED	AUDITED
INCOME:			
Revenue from operations	22	52.34	86.95
Other income	23	4.04	9.05
Total Income		56.38	96.00
EXPENSES:			
Cost of material consumed		-	-
Changes in inventories of finished goods	24	0.50	4.00
Stock-in-Trade and work-in-progress		-	-
Employee benefit expenses	25	27.58	58.13
Depreciation and amortisation expenses	26	2.36	4.74
Other expenses	27	23.09	37.01
Finance cost	28	0.49	0.49
Total expenses		54.02	104.37
PROFIT BEFORE TAX & EXCEPTIONAL ITEMS		2.36	(8.37)
Exceptional Items		-	-
Profit /(Loss) before Tax		2.36	(8.37)
Current tax		0.71	0.00
Deferred tax		-	2.86
Total tax expenses		0.71	2.86
PROFIT FOR THE YEAR		1.65	(11.23)
Other comprehensive income			
Items should not be reclassified to profit or loss			
Remeasurement of the net defined benefit liability /asset, net		-	2.09
Income tax relating to these items		-	(0.52)
Other comprehensive income for the year net of tax		0.00	1.57
Total comprehensive income for the year		1.65	(9.66)
Earnings per equity share for profits from operations attributable to the owners of the Company			
Basic earnings per share in Rupees		0.04	(0.26)
Diluted earnings per share in Rupees		0.04	(0.26)

For Hypersoft Technologies Limited
For and on behalf of the Board

Director

FEROZ RUSSI BHOTE
Managing Director

Place: Secunderabad
Date: 27-10-2023



HYPERSOFT TECHNOLOGIES LIMITED

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023

PARTICULARS	30TH SEPTEMBER, 2023	31ST MARCH, 2023
	UN-AUDITED RS.	AUDITED RS.
CASH FLOW FROM OPERATING ACTIVITIES	2.36	-8.37
Net Profit / (Loss) Before Tax		
Adjustments to reconcile net cash provided by operating activities :	2.36	4.74
Depreciation	0.49	0.49
Interest Expenses	-4.04	-5.76
Interest Income	-	-
Exceptional Items	-0.71	0.00
Current Tax Paid		
Operating Profit / (Loss) before working capital change	0.46	-8.89
Adjustments for	2.54	-6.09
Non-Current Provisions	1.79	-0.83
Financial Liabilities - Current	-1.77	1.29
Trade Payables	-1.63	-0.22
Current Provisions	2.64	-2.90
Other Current Liabilities		
Current Assets	0.50	4.00
Inventories	5.98	-3.49
Trade Receivables	1.97	-3.33
Other Financial Assets	-1.62	1.39
Other Current Assets		
Cash from Operations	10.86	-19.07
Net Cash generated from Operating Activities	10.86	-19.07
CASH FLOW FROM INVESTING ACTIVITIES	0.00	-0.13
Purchase of Fixed Assets	0.00	0.00
Proceeds on Sale of Fixed Assets	0.00	0.00
Non Current - Other Financial Assets	0.00	0.00
Other Non Current Assets	4.04	5.76
Interest received	4.04	5.63
Cash Flow from Investing Activities		
CASH FLOWS FROM FINANCING ACTIVITIES	-13.89	13.89
Short term borrowings	0.00	0.00
Changes in Non Current Liabilities	-0.49	-0.49
Interest paid	-14.38	13.40
Cash flow from Financing Activities		
Net Increase / (Decrease) in Cash and Cash Equivalents	0.54	-0.04
Cash and Cash Equivalents at the beginning of the year	5.60	5.64
Cash and Cash Equivalents at the end of the PERIOD/YEAR	6.14	5.60

For Hypersoft Technologies Limited
For and on behalf of the Board

Managing Director

FEROZ RUSSI BHOTE
Managing Director

Place: Secunderabad
Date : 27-10-2023



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CIN:L29309TG1983PLC003912

Registered Office: 28, Goyal society, Moti Valley, Tirmulgherry, Secunderabad - 500015

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-09-2023

Sl. No	Particulars	Quarter ended			Year ended as on	
		September 30, 2023	June 30, 2023	September 30, 2022	March 31, 2023	March 31, 2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)	(Audited)
	INCOME:					
1	Revenue from Operations	27.74	24.60	33.98	86.95	95.30
2	Other Income	2.47	1.57	1.54	9.05	16.20
	Total Income (I+2)	30.21	26.17	35.52	96.00	111.50
	EXPENSES :					
1	Cost of materials consumed	-	-	-	-	-
2	Purchases of Stock-in-Trade	-	-	-	-	-
3	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	0.50	-	-	4.00	6.60
4	Employee benefits expense	13.72	13.86	15.57	58.13	50.07
5	Finance costs	0.22	0.27	0.11	0.49	0.43
6	Depreciation and amortization expense	1.17	1.19	1.18	4.74	4.71
7	Other expenses	9.89	13.20	11.08	37.01	43.96
	Total expenses (IV)	25.50	28.52	27.94	104.37	105.77
	Profit/(loss) before exceptional items and tax (I-IV)	4.71	(2.35)	7.58	(8.37)	5.73
	Exceptional Items / (losses)	-	-	-	-	-
	Profit/(loss) before tax (V-VI)	4.71	(2.35)	7.58	(8.37)	5.73
	Tax expense :					
	(1) Current tax	0.71	-	1.00	0.00	1.31
	(2) Deferred tax	-	-	-	2.86	3.44
	(3) MAT Credit Entitlement	-	-	-	-	-
	Profit (Loss) for the period from continuing operations (VII-VIII)	4.00	(2.35)	6.58	(11.23)	0.98
	Profit/(loss) from discontinued operations	-	-	-	-	-
	Tax expense of discontinued operations	-	-	-	-	-
	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-
	Profit/(loss) for the period (IX+XII)	4.00	(2.35)	6.58	(11.23)	0.98
	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss -Reimbursement of net defined benefit liability /asset, net	-	-	-	2.09	0.29
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	(0.52)	(0.07)
	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	4.00	(2.35)	6.58	(9.66)	1.20
	Earnings per equity share (for continuing operation):					
	(1) Basic	0.09	(0.06)	0.15	(0.26)	0.02
	(2) Diluted	0.09	(0.06)	0.15	(0.26)	0.02
	Earnings per equity share (for discontinued operation):					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
	Earnings per equity share(for discontinued & continuing operations)					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-

For Hypersoft Technologies Limited



Managing Director

NOTES:

1. The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the companies (Indian Accounting Standards) Rules, 2015 as amended by the companies (Indian Accounting Standards) (Amendment) rules, 2016.
2. The entire operations of the Company relate to only one segment viz., Software services and products. Hence segmental reporting as per IndAs 108 is not made.
3. The aforementioned results are taken on record by the board of directors at its meeting held on 27th October, 2023.
4. Previous years figures are regrouped / reclassified wherever necessary to confirm with current years presentation.
5. The results for the period ended on 30th September, 2023 are also available on the Bombay Stock Exchange website.

Place: Secunderabad

Date : 27th October. 2023



For Hypersoft Technologies Limited
For Hypersoft Technologies Limited

Managing Director

F.R. Bhole
Managing Director



Ramanatham & Rao
Chartered Accountants

P. B. No. 2102, Flat # 302, Kala Mansion,
Sarojini Devi Road, Secunderabad - 500 003
E-mail : ramanathamand Rao@gmail.com
Phone : 27814147, 27849305, Fax : 27840307

Independent Auditor's Review Report on Quarterly Un-audited Financial Results of M/s. HYPERSOFT TECHNOLOGIES LIMITED Pursuant to the Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of M/s. HYPERSOFT TECHNOLOGIES LIMITED

We have reviewed the accompanying statement of unaudited financial results of M/s. HYPERSOFT TECHNOLOGIES LIMITED for the quarter ended 30th September, 2023 and for the period from 1st April 2023 to 30th September 2023 (the Statement). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. This standard requires that we plan and performed the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ramanatham & Rao.
Chartered Accountants
FRN:002934 S

(L Mahesh Kumar)

Partner

ICAI Membership: No.212851

UDIN: 23212851BGWJTE1111

Place: Hyderabad

Date :27th October 2023.

