



**November 14, 2024**

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street, Fort  
Mumbai - 400 001

**Scrip Code: 538923**

Dear Sir/Madam,

**Sub: Outcome of Board Meeting**

**Ref: Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir / Madam,

In continuation to Board Meeting intimation given on November 09, 2024, this is to inform you that in the board meeting held today, November 14, 2024 at the registered office of the company, Board has approved Unaudited Standalone Financial Results under IND AS for the Quarter and Half Year ended on September 30, 2024.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the statutory auditors have carried out a “Limited Review” of the unaudited financial results for the Quarter and Half Year ended on September 30, 2024.

Accordingly, please find enclosed herewith a copy of the unaudited financial results along with Limited Review Report of the Company for the Quarter and Half Year ended on September 30, 2024.

The Board Meeting commenced at 5.00 P.M. and concluded at 5:50 P.M.

Kindly take the same on your records.

Thanking you,

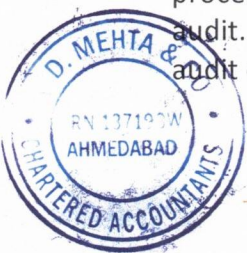
**For Sofcom Systems Limited**

**Priti Apurvabhai Shah**  
**Managing Director**  
**DIN: 07165786**

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of Sofcom Systems Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To,  
The Board of Directors  
**Sofcom Systems Ltd.**

1. We have reviewed the Standalone Unaudited Financial Results of **Sofcom Systems Ltd. ("the company")** for the quarter and half year ended September 30, 2024, which are included in the accompanying 'Statement of Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2024' (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015").
2. This 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 Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 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 in accordance with the Standard on Review Engagement (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 perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.
4. A review is limited primarily to inquiries of company personnel and an 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.



5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, S. D. MEHTA & Co.**  
Chartered Accountants  
(FRN: 137193W)



**Shaishav Mehta**  
**(Partner)**  
**Membership No. 032891**  
**UDIN : 24032891BKAGJI3707**



**Place: Ahmedabad**  
**Date: 14<sup>th</sup> November, 2024**

**SOFCOM SYSTEMS LIMITED**  
CIN: L72200RJ1995PLC010192

**Address: D-36, Subhash Marg, Flat No. 802 Sheel Mohar Apartment,C-Scheme, Jaipur,Rajasthan, India, 302001**  
**Standalone Financial Result for the period ended on 30-09-2024**

Rs. in Lakhs

Particulars	Quarter Ended			Half year ended		Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31 March 2024
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
<b>Income</b>						
Revenue From Operations	29.40	600.00	8.55	629.40	23.55	35.75
Other Income	-	0.27	0.00	0.27	-	0.00
<b>Total Income</b>	29.40	600.27	8.55	629.67	23.55	35.75
<b>Expenses</b>						
Purchases of Stock-in-Trade	-	600.00	-	600.00	-	-
Employee benefits expense	0.54	0.72	-	1.26	-	-
Finance costs	-	-	-	-	-	-
Depreciation and amortization expense	0.37	0.32	-	0.69	-	0.14
Other expenses	11.88	9.02	0.54	20.90	4.68	12.05
<b>Total expenses</b>	12.79	610.06	0.54	622.86	4.68	12.19
<b>Profit/(loss) before tax</b>	16.61	-9.79	8.02	6.81	18.86	23.57
<b>Tax expense</b>						
Current tax	-	-	-	-	-	6.13
Deferred Tax	-	-	-	-	-	-0.02
<b>Total Tax expense</b>	-	-	-	-	-	6.11
<b>Profit/(loss) after tax for the period</b>	16.61	-9.79	8.02	6.81	18.86	17.46
Other Comprehensive Income						
<b>Total Other Comprehensive Income</b>	-	-	-	-	-	-
<b>Total Comprehensive Income for the period</b>	16.61	-9.79	8.02	6.81	18.86	17.46
<b>Earnings per equity share</b>						
Basic	0.40	-0.24	0.19	0.16	0.45	0.42
Diluted	0.40	-0.24	0.19	0.16	0.45	0.42

- Notes:**
- The above Unaudited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14th November, 2024.
  - The above Unaudited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

<sup>3</sup> There are no reportable segments , which signify or in the aggregate qualify for separate disclosure as per provisions of the relevant Ind AS. The Management does not believe that the information about segments which are not reportable under Ind AS, would be useful to the users of these financial statements.

<sup>4</sup> Figures has been rounded off and regrouped / re-arranged wherever necessary.

**FOR, SOFCOM SYSTEMS LTD**

**Place: Rajasthan**

**Date: 14-11-2024**

**PRITI APURVBHAI SHAH**

**MANAGING DIRECTOR**

**(DIN : 07165786)**

5 Statement of Assets and Liabilities

Rs. in Lakhs

Particulars	As at 30 September 2024	As at 31 March 2024
<b>ASSETS</b>		
Property, Plant and Equipment	3.87	0.86
Capital work-in-progress	-	-
Investment Property	-	-
Goodwill	-	-
Other Intangible assets	-	-
Intangible assets under development	-	-
Financial Assets		
Investments	-	-
Trade receivables	-	-
Loans	-	-
Other financial assets	-	-
Deferred tax assets net	26.38	26.38
Other non-current assets	-	-
<b>Total Non-current Assets</b>	<b>30.25</b>	<b>27.24</b>
<b>Current assets</b>		
Inventories	-	-
Financial Assets		
Investments	-	-
Trade receivables	741.47	124.07
Cash and cash equivalents	8.39	0.33
Bank balances	-	-
Loans	406.27	394.10
Other financial assets	-	-
Other current assets	3.18	9.53
<b>Total Current Assets</b>	<b>1,159.31</b>	<b>528.03</b>
<b>Total Assets</b>	<b>1,189.57</b>	<b>555.27</b>
<b>EQUITY and LIABILITIES</b>		
Equity Share Capital	463.16	463.16
Other Equity	79.71	72.90
<b>Total Equity</b>	<b>542.87</b>	<b>536.06</b>
<b>Non-current liabilities</b>		
Financial Liabilities		
Borrowings	28.09	2.50
Lease liabilities	-	-
Trade Payables		
total outstanding dues of micro enterprises and small enterprises	-	-
total outstanding dues of others	-	-
Other financial liabilities	-	-
Provisions	-	-
Deferred tax liabilities net	-	-
Other non-current liabilities	-	-
<b>Total Non-current liabilities</b>	<b>28.09</b>	<b>2.50</b>
<b>Current liabilities</b>		
Financial Liabilities		
Borrowings	-	-
Lease liabilities	-	-
Trade Payables		
total outstanding dues of micro enterprises and small enterprises	-	-
total outstanding dues of others	592.87	1.63
Other financial liabilities	0.37	0.40
Other current liabilities	3.20	3.21
Provisions	22.17	11.48
Current Tax Liabilities (Net)	-	-
<b>Total Current liabilities</b>	<b>618.61</b>	<b>16.72</b>
<b>Total liabilities</b>	<b>646.70</b>	<b>19.22</b>
<b>Total Equity and Liabilities</b>	<b>1,189.57</b>	<b>555.27</b>

For and on behalf of Board of Directors,  
FOR, SOFCOM SYSTEMS LTD

Place: Rajasthan  
Date: 14-11-2024

PRITI APURVBHAI SHAH  
MANAGING DIRECTOR  
(DIN : 07165786)

**SOFCOM SYSTEMS LIMITED**

CIN: L72200RJ1995PLC010192

Address: D-36, Subhash Marg, Flat No. 802 Sheel Mohar Apartment, C-Scheme, Jaipur, Rajasthan, India, 302001

Standalone Cash Flow Statement for the period ended on 30-09-2024

Rs. in Lakhs

Particulars	For Period ended 30-Sep-24	For Period ended 31-Mar-24
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit for the year	6.81	17.46
<b>Adjustments for:</b>		
Depreciation and amortisation	1.01	0.14
(Gain)/Loss on disposal of property, plant and equipment	-	-
(Gain)/Loss on disposal of Investments	-	-
(Gain)/Loss on investments measured at fair value through profit and loss	-	-
Provision for Income tax	-	6.13
Non cash expenses 1	-	-
Non cash expenses 2	-	-
Bad debts, provision for trade receivables and advances, net	-	-
Finance Cost	-	-
Interest Income	-	-
Deferred Tax	-	-0.02
Unrealised (gain) / loss	-	-
<b>Operating profit before working capital changes</b>	<b>7.82</b>	<b>23.71</b>
<b>Adjustment for (increase) / decrease in operating assets</b>		
Trade receivables	-617.40	-41.00
Unbilled revenue	-	-
Loans & Advances	-12.17	4.00
Other Current assets	6.35	-
Inventories	-	-2.15
Other assets	-	-
Other assets1	-	-
<b>Adjustment for (Increase) / decrease in operating liabilities</b>		
Trade payables	591.24	-0.70
Employee benefit obligation	-	-
Other financial liabilities	-0.03	-1.28
Other current liabilities	-0.01	2.92
Provisions	10.69	5.35
Other Liabilities 1	-	-
<b>Cash generated from operations</b>	<b>-13.51</b>	<b>-9.15</b>
Income tax paid (net)	-	-
<b>Net cash generated by operating activities</b>	<b>-13.51</b>	<b>-9.15</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Bank deposits placed	-	-
Inter-corporate deposits placed	-	-
Purchase of investments carried at fair value through profit and loss	-	-
Purchase of investments carried at fair value through OCI	-	-
Purchase of investments carried at amortised cost	-	-
Payments to acquire financial assets	-	-
Purchase of property, plant and equipment	-4.02	0.31
Right of Use Asset	-	-
Purchase of intangible assets	-	-
Purchase of Biological Assets other than bearer plants	-	-
Purchase of other Investment	-	-
Ear marked deposits placed with banks	-	-
Proceeds from deposits	-	5.25
Inter-corporate deposits matured	-	-
Proceeds from sale of investments carried at fair value through profit and loss	-	-
Proceeds from sale of investments carried at fair value through OCI	-	-
Proceeds from sale of investments carried at amortised cost	-	-
Proceeds from sale of financial assets	-	-
Proceeds from disposal of property, plant and equipment	-	-
Proceeds from disposal of intangible assets	-	-



Proceeds from ear marked deposits with banks	-	-
Proceeds from sale of other Investment	-	-
Loan and Advances(net)	-	-
Change in other non current assets	-	-
Dividend received	-	-
Interest received	-	-
<b>Net cash (used in) / generated by investing activities</b>	<b>-4.02</b>	<b>5.56</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of lease liabilities	-	-
Proceeds from borrowings	25.59	-
Repayment of shor term borrowings	-	-
Proceeds from long term borrowings	-	2.50
Repayment of long term borrowings	-	-
Finance cost	-	-
Dividend paid (including tax on dividend)	-	-
Issue of Equity Shares	-	-
Buyback of Equity Shares	-	-
Issue of Preference Shares	-	-
Redemption of Preference Shares	-	-
Other Equity	-	-
<b>Net cash used in financing activities</b>	<b>25.59</b>	<b>2.50</b>
Net increase / (decrease) in cash and cash equivalents	8.06	-1.09
Cash and cash equivalents at the beginning of the year	0.33	1.42
Exchange gain loss on Cash and cash equivalents	-	-
<b>Cash and cash equivalents at the end of the year</b>	<b>8.39</b>	<b>0.33</b>

For and on behalf of Board of Directors,  
FOR, SOFCOM SYSTEMS LTD

Place: Rajasthan  
Date: 14-11-2024

**PRITI APURVBHAI SHAH**  
MANAGING DIRECTOR  
(DIN : 07165786)