



# HYPERSOFT

TECHNOLOGIES LIMITED

CIN-L29309TG1983PLC003912

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

Date: 2<sup>nd</sup> February 2024

Dear Sir,

**Sub: Outcome of the Board Meeting**

**Ref: Scrip Code: 539724**

With reference to the cited subject, we submit that Board of Directors, at their meeting held on Friday, the 2<sup>nd</sup> February 2024 at 11:00 A.M. at the registered office of the Company, has inter-alia, considered and approved the following:

1. Un-audited Financial Results of the Company for the Quarter ended 31<sup>st</sup> December 2023. Kindly find enclosed the Results along with the Limited Review Report of the Company for the quarter ended 31<sup>st</sup> December 2023.

The meeting 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

Encl: As above





# HYPERSOFT

TECHNOLOGIES LIMITED

CIN-L29309TG1983PLC003912

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

Date: 2<sup>nd</sup> February 2024

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 31<sup>st</sup> December 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 2<sup>nd</sup> day of February, 2024 at 11:00 A.M. at the registered office of the Company, has inter-alia, considered and approved the following:

1. Consider and approve the Un-audited Financial Results of the Company for the Quarter ended 31<sup>st</sup> December 2023

Kindly find enclosed the Results along with the Limited Review Report of the Company for the quarter ended 31<sup>st</sup> December 2023.

The meeting concluded at 12:00 Noon.

This is for your information and records.

Thanking You,

Yours Truly,

For **HYPERSOFT TECHNOLOGIES LIMITED**  
For ~~Hyperson 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 31-12-2023**

Particulars	Note No	Period ended on	As at
		December, 31,2023	March 31,2023
		UN-AUDITED	AUDITED
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	2	3.28	187.16
Other Intangible Assets	2	0.42	0.55
Financial assets	3	3.07	3.07
(i) Other financial assets	4	5.65	5.65
Deferred tax Assets (Liabilities) (net)			
		<b>12.42</b>	<b>196.43</b>
<b>Total non-current assets</b>			
<b>Current Assets</b>			
Inventories	5	36.50	37.00
Financial assets	6	2.14	9.22
i) Trade receivables	7	10.46	5.60
ii) Cash and cash equivalents	8	153.42	115.27
iii) Other Bank balances	9	-	-
iii) Loans	10	2.55	0.49
iv) Other financial assets	11	3.54	6.21
Current Tax assets	12	3.24	3.59
Other current assets		110.09	
Assets held for Sale			
		<b>321.95</b>	<b>177.37</b>
<b>Total current assets</b>			
		<b>334.38</b>	<b>373.80</b>
<b>TOTAL ASSETS</b>			
<b>EQUITY AND LIABILITIES:</b>			
<b>Equity</b>			
Equity share capital	13	449.22	449.22
Other equity	14	(175.25)	(126.25)
		<b>273.97</b>	<b>322.97</b>
<b>Total equity</b>			
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Financial liabilities		0.00	0.00
(i) Borrowings	15	0.00	0.00
(ii) Other financial liabilities	16	25.24	22.70
Provisions		<b>25.24</b>	<b>22.70</b>
<b>Total non-current liabilities</b>			
<b>Current liabilities</b>			
Financial liabilities	17	0.00	13.89
(i) Borrowings	18	1.39	2.81
(ii) Trade payables	19	5.71	2.36
(iii) Other financial liabilities	20	5.58	6.90
Provisions	21	22.46	2.17
Other current liabilities		<b>35.15</b>	<b>28.14</b>
<b>Total current liabilities</b>		<b>60.39</b>	<b>50.83</b>
<b>Total liabilities</b>		<b>334.38</b>	<b>373.80</b>
<b>Total equity and liabilities</b>			
<b>Significant Accounting Policies</b>			

Place: Secunderabad  
Date : 02-02-2024



For and on behalf of the Board  
For Hypersoft Technologies Limited

*(Signature)*  
Managing Director

**FEROZ RUSSI BHOTE**  
Managing Director



**UN-AUDITED - FINANCIAL STATEMENT OF PROFIT AND (LOSS)  
FOR THE PERIOD ENDED ON 31-12-2023**

PARTICULARS	NOTE NOS	PERIOD ENDED	YEAR ENDED ENDED
		DECEMBER 31, 2023	MARCH 31, 2023
		UN-AUDITED	AUDITED
<b>INCOME:</b>			
Revenue from operations	22	63.82	86.95
Other income	23	6.44	9.05
<b>Total Income</b>		<b>70.26</b>	<b>96.00</b>
<b>EXPENSES:</b>			
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	43.22	58.13
Depreciation and amortisation expenses	26	3.58	4.74
Other expenses	27	36.69	37.01
Finance cost	28	0.50	0.49
<b>Total expenses</b>		<b>84.49</b>	<b>104.37</b>
<b>PROFIT BEFORE TAX &amp; EXCEPTIONAL ITEMS</b>		<b>(14.23)</b>	<b>(8.37)</b>
Exceptional Items		-	-
Profit /(Loss) before Tax		(14.23)	(8.37)
Current tax		0.71	0.00
Deferred tax		-	2.86
<b>Total tax expenses</b>		<b>0.71</b>	<b>2.86</b>
<b>PROFIT FOR THE YEAR</b>		<b>(14.94)</b>	<b>(11.23)</b>
<b>Other comprehensive income</b>			
Items should not be reclassified to profit or loss		(42.57)	
Remeasurement of the net defined benefit liability /asset, net		8.51	2.09
Income tax relating to these items		-	(0.52)
<b>Other comprehensive income for the year net of tax</b>		<b>(34.06)</b>	<b>1.57</b>
<b>Total comprehensive income for the year</b>		<b>(49.00)</b>	<b>(9.66)</b>
<b>Earnings per equity share for profits from operations attributable to the owners of the Company</b>			
Basic earnings per share in Rupees		(0.35)	(0.26)
Diluted earnings per share in Rupees		(0.35)	(0.26)

For and on behalf of the Board  
For Hypersoft Technologies Limited

Managing Director

Place: Secunderabad

Date : 02-02-2024



**FEROZ RUSSI BHOTE**  
Managing Director



**HYPERSOFT TECHNOLOGIES LIMITED**

**CASH FLOW STATEMENT FOR THE PERIOD ENDED DECEMBER 31st , 2023**

PARTICULARS	31st DECEMBER, 2023	31ST MARCH, 2023
	UN-AUDITED RS.	AUDITED RS.
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit / (Loss) Before Tax	-14.23	-8.37
<b>Adjustments to reconcile net cash provided by operating activities :</b>		
Depreciation	3.58	4.74
Interest Expenses	0.50	0.49
Interest Income	-6.44	-5.76
Exceptional Items	-	-
Current Tax Paid	0.00	0.00
<b>Operating Profit / (Loss) before working capital change</b>	<b>-16.59</b>	<b>-8.89</b>
Adjustments for		
Non-Current Provisions	2.54	-6.09
Financial Liabilities - Current	3.35	-0.83
Trade Payables	-1.43	1.29
Current Provisions	-1.32	-0.22
Other Current Liabilities	20.30	-2.90
<b>Current Assets</b>		
Inventories	0.50	4.00
Trade Receivables	7.07	-3.49
Other Financial Assets	-40.21	-3.33
Other Current Assets	3.61	1.39
<b>Cash from Operations</b>	<b>-22.18</b>	<b>-19.07</b>
<b>Net Cash generated from Operating Activities</b>	<b>-22.18</b>	<b>-19.07</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	0.00	-0.13
Proceeds on Sale of Fixed Assets	35.00	0.00
Non Current - Other Financial Assets	0.00	0.00
Other Non Current Assets	0.00	0.00
Interest received	6.44	5.76
<b>Cash Flow from Investing Activities</b>	<b>41.44</b>	<b>5.63</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Short term borrowings	-13.89	13.89
Changes in Non Current Liabilities	0.00	0.00
Interest paid	-0.50	-0.49
<b>Cash flow from Financing Activities</b>	<b>-14.39</b>	<b>13.40</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>4.86</b>	<b>-0.04</b>
Cash and Cash Equivalents at the beginning of the year	5.60	5.64
<b>Cash and Cash Equivalents at the end of the PERIOD/YEAR</b>	<b>10.46</b>	<b>5.60</b>

For and on behalf of the Board  
for Hypersoft Technologies Limited

*(Signature)*  
Managing Director

FEROZ RUSSI BHOTE  
Managing Director

Place: Secunderabad  
Date : 02-02-2024



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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	
		December, 31, 2023	September 30, 2023	December 30, 2022	March 31, 2023	March 31, 2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)	(Audited)
	INCOME:					
1	Revenue from Operations	11.48	27.74	10.99	86.95	95.30
2	Other Income	2.40	2.47	1.47	9.05	16.20
	Total Income (I+2)	13.88	30.21	12.46	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	3.00	4.00	6.60
4	Employee benefits expense	15.64	13.72	17.47	58.13	50.07
5	Finance costs	0.01	0.22	0.08	0.49	0.43
6	Depreciation and amortization expense	1.22	1.17	1.17	4.74	4.71
7	Other expenses	13.60	9.89	7.88	37.01	43.96
	Total expenses (IV)	30.47	25.50	29.60	104.37	105.77
	Profit/(loss) before exceptional items and tax (I-IV)	(16.59)	4.71	(17.14)	(8.37)	5.73
	Exceptional Items / (losses)	-	-	-	-	-
	Profit/(loss) before tax (V-VI)	(16.59)	4.71	(17.14)	(8.37)	5.73
	Tax expense :					
	(1) Current tax	0.00	0.71	-	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)	(16.59)	4.00	(17.14)	(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)	(16.59)	4.00	(17.14)	(11.23)	0.98
	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	(42.57)	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	8.51	-	-	-	-
	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)	(50.65)	4.00	(17.14)	(9.66)	1.20
	Earnings per equity share (for continuing operation):					
	(1) Basic	(0.39)	0.09	(0.40)	(0.26)	0.02
	(2) Diluted	(0.39)	0.09	(0.40)	(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





**HYPERSOFT TECHNOLOGIES LIMITED**

Reg Office: 28, Goyal Society, Moti Valley, Tirmulgerry, Secunderabad - 500 015

**EXTRACT OF STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARDER ENDED 31st DECEMBER, 2023**

(Figures Rs. In Lacs)

Sl. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended
		31st December, 2023	30th September, 2023	31st December, 2022	31st March, 2023
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Total Income from operations (net)	11.48	27.74	10.99	86.95
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)	(16.59)	4.71	(17.14)	(8.37)
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	(16.59)	4.71	(17.14)	(8.37)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	(16.59)	4.00	(17.14)	(11.23)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)](Refer note 2 below)	(50.65)	4.00	(17.14)	(9.66)
6	Equity Share Capital (Face Value Rs.10/-)	425.17	425.17	425.17	425.17
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	(214.89)	(214.89)	(205.23)	(214.89)
8	Earnings Per Share (non annualised)				
	1. Basic:	(0.39)	0.09	(0.40)	(0.26)
	2. Diluted:	(0.39)	0.09	(0.40)	(0.26)

**Notes to the Statement of Standalone financial Results**

- 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.
- The entire operations of the Company relate to only one segment viz., Software services and products. Hence segmental reporting as per Ind As 108 is not made.
- The aforementioned results are taken on record by the board of directors at its meeting held on 2nd February, 2024.
- Previous years figures are regrouped / reclassified wherever necessary to confirm with current years presentation.
- The results for the period ended on 31st December, 2023 are also available on the Bombay Stock Exchange website.
- Pursuant to Resolution passed in EGM of the Company held on 07-12-2023 as has sold part of its Immovable property located in Mumbai for Rs. 35 Lakhs.

For Hypersoft Technologies Limited

~~For Hypersoft Technologies Limited~~

*F.R. Bhoite*  
Managing Director

F.R. Bhoite

Managing Director

Place: Secunderabad

Date : 02-02-2024

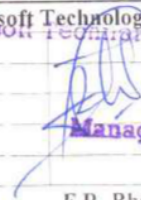




**Notes to the Statement of Standalone financial Results**

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 Ind As 108 is not made.
3. The aforementioned results are taken on record by the board of directors at its meeting held on 2nd February, 2024.
4. Previous years figures are regrouped / reclassified wherever necessary to confirm with current years presentation.
5. The results for the period ended on 31st December, 2023 are also available on the Bombay Stock Exchange website.
6. Pursuant to Resolution passed in EGM of the Company held on 07-12-2023 as has sold part of its Immovable property located in Mumbai for Rs. 35 Lakhs.

For Hypersoft Technologies Limited  
For Hypersoft Technologies Limited

  
Managing Director

F.R. Bhole  
Managing Director

Place: Secunderabad

Date : 02-02-2024





**Ramanatham & Rao**  
Chartered Accountants

P. B. No. 2102, Flat # 302, Kala Mansion,  
Sarojini Devi Road, Secunderabad - 500 003  
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mail@ramanathamand Rao.in  
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040- 27814147, 27849305, 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 31<sup>st</sup> December, 2023 and for the period from 1<sup>st</sup> April 2023 to 31<sup>st</sup> December 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: 24212851BKELWE3947

Place: Hyderabad

