



## GRACIOUS SOFTWARE LIMITED

**Registered office:** G-6, Ground floor, House No. 4346, Gali No. 4C, Ansari Road, Darya Ganj, Delhi-110002  
**CIN:** L72300DL2007PLC168989, **Email id:** [gracious\\_software@yahoo.com](mailto:gracious_software@yahoo.com) , **Website:** [www.gracsoft.com](http://www.gracsoft.com)

**Date:** 12<sup>th</sup> September, 2023

To,

**BSE Limited**  
**ITP Platform**  
**Phiroze Jeejeebhoy Towers**  
**Dalal Street, Mumbai- 400001**

**Scrip Code: 780002**  
**Scrip ID: GRACIOUS (ITP)**

**Sub: Submission of Unaudited Financial Result for the Half Year ended on 30<sup>th</sup> September, 2022**

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements), Regulations 2018, Please find enclosed herewith Unaudited Financial Result for the half year ended on 30<sup>th</sup> September, 2022 along with Limited Review Report issued by the Statutory Auditor of the company, approved by the Board of Directors in their meeting held on 12<sup>th</sup> November, 2022.

Also find enclosed attachment of Cash flow statement as on 30<sup>th</sup> September, 2022.

Please take the above information on your record.

For GRACIOUS SOFTWARE LIMITED

  
YASHVIR THAKUR  
DIRECTOR  
DIN:07554300

Amount in Lakh

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEP 2022

Particulars		Half Year Ended		Year Ended
		Six Month Ended 30/09/2022	Year to date figures for the previous year ended 30/09/2021	Previous year ended 31/03/2022
		Unaudited	Unaudited	Audited
I.	Total Income from Operations	5.52	8.08	17.70
II.	Other Income	-	-	-
III.	<b>Total Revenue (I+II)</b>	<b>5.52</b>	<b>8.08</b>	<b>17.70</b>
IV.	<b>Expenses</b>			
	a) Cost of Materials consumed	-	-	-
	b) Purchase of Stock-in-trade	-	-	-
	c) Changes in inventories of finished goods, WIP and stock in trade	-	-	-
	d) Employee benefits expenses	4.40	4.49	10.50
	e) Depreciation and amortization expenses	-	-	-
	f) Other expenses	2.66	3.58	6.94
	<b>Total Expenses</b>	<b>7.06</b>	<b>8.07</b>	<b>17.43</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	<b>(1.54)</b>	<b>0.01</b>	<b>0.27</b>
VI	Exceptional Items	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	(1.54)	0.01	0.27
VIII	Extraordinary items	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	(1.54)	0.01	0.27
X	Tax expenses			
	a) Current Tax	-	-	-
	a) Income Tax Adjustment	-	-	-
	a) MAT Credit Entitlement	-	-	-
	b) Deferred Tax Liabilities / (Assets)	-	-	0.01
XI	Profit (Loss) for the period from continuing operations (IX-X)	(1.54)	0.01	0.26
XII	Profit/(loss) from discontinuing operations	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	(1.54)	0.01	0.26
XVI	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	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-
XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(1.54)	0.01	0.26

XVIII	Earnings per equity share (for continuing operation):			
	(1) Basic	(0.000)	0.000	0.123
	(2) Diluted	(0.000)	0.000	0.123
XIX	Earnings per equity share (for discontinued operation):			
	(1) Basic	-	0.000	0.123
	(2) Diluted	-	0.002	0.123
XX	Earning Per Share (for discontinued & continuing operations)			
	a) Basic	(0.000)	0.000	0.123
	b) Diluted	(0.000)	0.002	0.123

For GRACIOUS SOFTWARE LIMITED

Date : 12.11.2022

Place : Delhi

YADUVEER THAKUR  
DIRECTOR  
DIN:07554300



## STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2022

		Amount in Lakh	
Sr. No.	Particulars	30.09.2022	31.03.2022
		Unaudited	Audited
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1)</b>	<b><u>Shareholder's funds</u></b>		
(a)	Share Capital	1,250.00	1,250.00
(b)	Reserves and Surplus	13.45	14.99
(c)	Money Received against share Warrants		
	<b>Sub-total - Shareholders' funds</b>	<b>1,263.45</b>	<b>1,264.99</b>
<b>2)</b>	<b><u>Share application money pending allotment</u></b>		
	(a) Share Application Money	-	-
<b>3)</b>	<b><u>Non-Current liabilities</u></b>		
(a)	Long term Borrowings	-	-
(b)	Deffered tax liabilities (net)	-	-
(c)	Other long Term Liabilities	574.20	575.10
(d)	Long Term Provisions	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>574.20</b>	<b>575.10</b>
<b>3)</b>	<b><u>Current Liabilities</u></b>		
(a)	Short Term Borrowings	-	-
(b)	Trade Payables	224.85	224.85
(c)	Other Current Liabilities	21.23	15.36
(d)	Short- Term Provisions	2.00	2.00
	<b>Sub-total - Current liabilities</b>	<b>248.08</b>	<b>242.21</b>
	<b>Total Equity &amp; Liabilities</b>	<b>2,085.74</b>	<b>2,082.31</b>
<b>II.</b>	<b>ASSETS</b>		
<b>1)</b>	<b><u>Non- Current Assets</u></b>		
(a)	Fixed Assets	0.09	0.09
(b)	Deferred tax assets (net)	0.09	0.09
(c)	Non-current investments	471.90	471.90
(d)	Long term loans and advances	493.91	521.67
(e)	Other non-current assets	-	-
	<b>Sub-total - Non-current assets</b>	<b>965.99</b>	<b>993.75</b>
<b>2)</b>	<b><u>Current Assets</u></b>		
(a)	Current Investment	-	-
(b)	Inventories	-	-

(c)	Trade receivables	138.04	138.04
(d)	Cash and Bank equivalents	35.91	28.80
(e)	Short term loans and advances	941.95	917.20
(f)	Other current assets	3.85	4.53
	<b>Sub-total - Current assets</b>	<b>1,119.75</b>	<b>1,088.56</b>
	<b>Total Assets</b>	<b>2,085.74</b>	<b>2,082.31</b>

**NOTES :**

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 12<sup>th</sup> November, 2022.
2. The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.
3. The financial results are subject to the Limited Review Report issued by the statutory auditors of the company.
4. The Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules there under in terms of Regulation 33 of SEBI (Listing and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

For GRACIOUS SOFTWARE LIMITED

  
 YADUNIR THAKUR  
 DIRECTOR  
 DIN:07554300

**Cash Flow Statement For the Year Ending 30.09.2022**

Particulars	Amount in Lakh	
	As at 30.09.2022	As at 31.03.2022
<b><u>(A) CASH FLOW FROM OPERATING ACTIVITIES:-</u></b>		
1. Net profit before tax	-1.54	0.27
<b>2. Adjustment for:</b>		
<u>Add:</u> Depreciation & Amortization Expenses	-	-
<u>Add:</u> Preliminary Expenses	-	-
<u>Less:</u> Interest Received	-	-17.70
<b>Operating Profit before Working capital changes</b>	<b>-1.54</b>	<b>-17.43</b>
<b>3. Working Capital Changes:</b>		
Decrease (Increase) in Trade & Other Receivables	-	59.25
Decrease (Increase) in Other Current Assets	0.68	-0.28
Increase (Decrease) in Trade & Other Payables	-	-
Increase (Decrease) in Long Term Liabilities	-0.90	-45.60
Increase (Decrease) in Other Current Liabilities	5.87	-37.41
<b>Net Changes in Working Capital</b>	<b>5.65</b>	<b>-24.04</b>
<b>Cash Generated from Operations</b>	<b>4.10</b>	<b>-41.48</b>
<b>Adjustment of Taxes</b>		-
<b>Net Cash Flow from Operating Activities (A)</b>	<b>4.10</b>	<b>-41.48</b>
<b><u>(B.) CASH FLOW FROM INVESTING ACTIVITIES :</u></b>		
Purchase of Fixed Assets	-	-
(Increase) Decrease in Long Term Loans & Advances	27.76	0.61
(Increase) Decrease in Short Terms Loans & Advances	-24.75	41.75
Interest Received	-	17.70
Decrease (Increase) in Non Current Investments	-	-
<b>Net Cash Flow from Investing Activities (B)</b>	<b>3.01</b>	<b>60.06</b>
<b><u>(C.) CASH FLOW FROM FINANCING ACTIVITIES :</u></b>		
Issue of share capital and Proceeds from Share Application Money	-	-

Increase in Short Terms Borrowings			
Increase in Short Terms Borrowings		-	-
Increase in Long Terms Borrowings		-	-
Preliminary Expenses incurred			-
<b>Net Cash Flow from Financing Activities (C)</b>		-	-
<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents ( A-B+C )</b>		<b>7.11</b>	<b>18.58</b>
<b>Cash and cash equivalents at the beginning of the year / Period</b>		<b>28.80</b>	<b>10.22</b>
<b>Cash and cash equivalents at the end of the year/ Period</b>		<b>35.91</b>	<b>28.80</b>
* Note: The above Cash Flow Statement has been prepared under "Indirect Method" as set out in the Accounting Standard (AS) – 3 on Cash Flow Statements" issued by the Institute of Chartered of Accountants of India.			

For GRACIOUS SOFTWARE LIMITED

YADUBIR THAKUR  
DIRECTOR  
DIN:07554300

