



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 , **Website:** www.gracsoft.com

Date: 12th September, 2023

To,

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

Scrip Code: 780002
Scrip ID: GRACIOUS (ITP)

Sub: Submission of Audited Financial Result for the Half Year and Year ended on 31st March, 2023.

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements), Regulations 2018, Please find enclosed herewith audited Financial Result for the half year and year ended on 31st March, 2023 along with cash flow statement and Audit Report issued by the Statutory Auditor of the company, approved by the Board of Directors in their meeting held on 29th May, 2023.

Please take the above information on your record.

For GRACIOUS SOFTWARE LIMITED



YASHVIR THAKUR
DIRECTOR

DIN:07554300

Statement of Audited Financial Results for the half year and Year ended 31.03.2023

Particulars		Half Year			Year Ended	
		6 Months Ended	Preceding 6 Months Ended	Corresponding 6 Months Ended	Current Year Ended	Previous Year Ended
		31.03.2023	30.09.2022	31.03.2022	31.03.2023	31.03.2022
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Total Income from Operations	10.11	5.52	9.62	15.63	17.70
II.	Other Income	-	-	-	-	-
III.	Total Revenue (I+II)	10.11	5.52	9.62	15.63	17.70
IV.	Expenses					
	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	5.31	4.40	6.00	9.72	10.50
	e) Depreciation and amortization expenses	-	-	-	-	-
	f) Other expenses	2.75	2.66	3.36	5.41	6.94
	Total Expenses	8.06	7.06	9.36	15.12	17.43
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	2.05	(1.54)	0.26	0.50	0.27
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	2.05	(1.54)	0.26	0.50	0.27
VIII	Extraordinary items	-	-	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	2.05	(1.54)	0.26	0.50	0.27
X	Tax expenses					
	a) Current Tax	-	-	-	-	-
	a) Income Tax Adjustment	-	-	-	-	-
	a) MAT Credit Entitlement	-	-	-	-	-
	b) Deferred Tax Liabilities / (Assets)	0.01	-	0.01	0.01	0.01
XI	Profit (Loss) for the period from continuing operations (IX-X)	2.04	(1.54)	0.25	0.49	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)	2.04	(1.54)	0.25	0.49	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)	2.04	(1.54)	0.25	0.49	0.26
XVIII	Earnings per equity share (for continuing operation):					
	(1) Basic	0.000	(0.000)	0.021	0.000	0.123
	(2) Diluted	0.000	(0.000)	0.021	0.000	0.123
XIX	Earnings per equity share (for discontinued operation):					
	(1) Basic	-	-	0.021	-	0.123
	(2) Diluted	-	-	0.021	-	0.123
XX	Earning Per Share (for discontinued & continuing operations)					
	a) Basic	0.000	(0.000)	0.021	0.000	0.123
	b) Diluted	0.000	(0.000)	0.021	0.000	0.123

For GRACIOUS SOFTWARE LIMITED



YADUBIR THAKUR
DIRECTOR
DIN:07554300

Date : 29.05.2023
Place : Delhi

STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2023

		Amount in Lakh	
S. No.	Particulars	As at 31.03.2023	As at 31.03.2022
		Audited	Audited
A	ASSETS		
1	<u>Non- Current Assets</u>		
	(a) Property, Plant and Equipment	0.09	0.09
	(b) Capital Work-in-Progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets		
	(i) Investments	471.90	471.90
	(ii) Loan & Advances	495.31	521.67
	(iii) Other financial assets	-	-
	(e) Deferred tax assets (net)	0.08	0.09
	(f) Other Non-Current Assets	-	-
	Total Non-Current Assets	967.38	993.75
2	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade Receivables	159.54	138.04
	(ii) Cash and Bank equivalents	31.69	28.80
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loan & Advances	923.34	917.20
	(v) Investment	-	-
	(c) Other Current Assets	3.36	4.53
	Total Current Assets	1,117.93	1,088.56
	TOTAL ASSETS	2,085.31	2,082.31
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	1,250.00	1,250.00
	(b) Other Equity	15.49	14.99
	(c) Money received against share warrants	-	-
	Total Equity	1,265.49	1,264.99
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-

	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Non-Current Liabilities	549.20	575.10
	Total Non-Current Liabilities	549.20	575.10
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	224.85	224.85
	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	43.76	15.36
	(c) Provisions	2.00	2.00
	Total Current Liabilities	270.62	242.21
	TOTAL EQUITY AND LIABILITIES	2,085.31	2,082.31

NOTES :

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 29th May, 2023.
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 Audit Report issued by the statutory auditors of the company.
4. The company does not have more than one reportable segment in terms of AS-17 Issued by ICAI. Hence segment wise reporting is not applicable.

For GRACIOUS SOFTWARE LIMITED

YADUVEER THAKUR
DIRECTOR
DIN:07554300

Date : 29.05.2023
Place : Delhi

Cash Flow Statement For the Year Ending 31-Mar-2023		
Particulars	Amount in Lakh	
	As at 31.03.2023	As at 31.03.2022
<u>(A) CASH FLOW FROM OPERATING ACTIVITIES:-</u>		
1. Net profit before tax	0.50	0.27
<u>2. Adjustment for:</u>		
Add: Depreciation & Amortization Expenses	-	-
Add: Preliminary Expenses	-	-
Less: Interest Received	-	-
	15.63	17.70
Operating Profit before Working capital changes	-	-
	15.12	17.43
<u>3. Working Capital Changes:</u>		
Decrease (Increase) in Trade & Other Receivables	-	59.25
	21.50	
Decrease (Increase) in Other Current Assets	1.17	-
		0.28
Increase (Decrease) in Trade & Other Payables	-	-
Increase (Decrease) in Long Term Liabilities	-	-
	25.90	45.60
Increase (Decrease) in Other Current Liabilities	28.40	-
		37.41
Net Changes in Working Capital	-	-
	17.83	24.04
<u>Cash Generated from Operations</u>	-	-
	32.95	41.48
<u>Adjustment of Taxes</u>	-	-
Net Cash Flow from Operating Activities (A)	-	-
	32.95	41.48
<u>(B.) CASH FLOW FROM INVESTING ACTIVITIES :</u>		
Purchase of Fixed Assets	-	-
(Increase) Decrease in Long Term Loans & Advances	26.36	0.61
(Increase) Decrease in Short Terms Loans & Advances	-	41.75
	6.14	
Interest Received	15.63	17.70
Decrease (Increase) in Non-Current Investments	-	-
Net Cash Flow from Investing Activities (B)	35.84	60.06
<u>(C.) CASH FLOW FROM FINANCING ACTIVITIES :</u>		
Issue of share capital and Proceeds from Share Application Money		-
Increase in Short Terms Borrowings	-	-
Increase in Long Terms Borrowings	-	-
Preliminary Expenses incurred		-
Net Cash Flow from Financing Activities (C)	-	-
Net Increase / (Decrease) in Cash & Cash Equivalents (A-B+C)	2.89	18.58

Cash and cash equivalents at the beginning of the year / Period	28.80	10.22
Cash and cash equivalents at the end of the year/ Period	31.69	28.80
* 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

Date : 29.05.2023

Place : Delhi

YADUVEER THAKUR
DIRECTOR
DIN:07554300





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 , **Website:** www.gracsoft.com

Declaration of Unmodified Audit Report Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, **YADUBIR THAKUR**, Director of **GRACIOUS SOFTWARE LIMITED** having its registered office at G-6, Ground floor, House No. 4346, Gali No. 4C, Ansari Road, Darya Ganj, Delhi-110002 hereby declare that Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the half year and year ended 31st March, 2023.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosures) Requirements, 2015, as amended and circular no. CIR/CFD/CMD/56//2016 dated May 27, 2016.

We request you to kindly take the above information on record.

For **GRACIOUS SOFTWARE LIMITED**



YADUBIR THAKUR
DIRECTOR
DIN:07554300