



HYPERSOFT

TECHNOLOGIES LIMITED

CIN-L29309TG1983PLC003912

Date: 30th October, 2018

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 Board of Directors, at their meeting held on Tuesday, the 30th October, 2018 at 3:00 P.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 Second Quarter and half year ended on 30th September, 2018. Kindly find enclosed the Results along with the Limited Review Report of the Company.

The meeting was concluded at 4:00 P.M.

This is for your information and records.

Thanking You,

Yours Truly,

For Hypersoft Technologies Limited

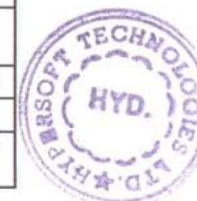

(F.R. Bhote)
Managing Director
DIN: 00156590



Encl.: As above

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-09-2018

SI. No.	Particulars	Quarter ended			Half-year ended		Year ended
		September 30, 2018 (Un-audited)	Jun 30, 2018 (Un-audited)	September 30, 2017 (Un-audited)	September 30, 2018 (Un-audited)	September 30, 2017 (Un-audited)	March 31, 2018 (Audited)
I	INCOME:						
1	Revenue from Operations	20,95,509	22,34,005	41,19,086	43,29,514	68,46,913	1,79,82,263
2	Other Income	4,79,535	3,69,520	1,79,685	8,49,055	9,56,119	20,35,853
	Total Income (I+II)	25,75,044	26,03,525	42,98,771	51,78,569	78,03,032	2,00,18,116
II	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	-	-	-	-	-	4,648
4	Employee benefits expense	14,59,658	13,31,268	12,96,236	27,90,926	24,53,250	51,05,913
5	Finance costs	25,687	33,232	13,821	58,919	14,454	28,855
6	Depreciation and amortization expense	1,36,979	1,37,118	1,47,768	2,74,097	2,95,536	5,87,480
7	Other expenses	11,55,189	10,47,937	11,89,826	22,03,125	31,87,446	1,05,44,327
	Total expenses (IV)	27,77,513	25,49,555	26,47,651	53,27,067	59,50,686	1,62,71,223
III	Profit/(loss) before exceptional items and tax (I- IV)	(2,02,469)	53,970	16,51,120	(1,48,498)	18,52,346	37,46,893
IV	Exceptional Items	-	-	-	-	-	-
V	Profit/(loss) before tax (V-VI)	(2,02,469)	53,970	16,51,120	(1,48,498)	18,52,346	37,46,893
VI	Tax expense :						
	(1) Current tax	-	-	2,10,000	-	2,10,000	7,44,828
	(2) Deferred tax	-	-	-	-	-	(2,39,987)
	(3) MAT Credit Entitlement	-	-	-	-	-	(4,02,455)
VII	Profit (Loss) for the period from continuing operations (VII-VIII)	(2,02,469)	53,970	14,41,120	(1,48,498)	16,42,346	36,44,507
VIII	Profit/(loss) from discontinued operations	-	-	-	-	-	-
IX	Tax expense of discontinued operations	-	-	-	-	-	-
X	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XI	Profit/(loss) for the period (IX+XII)	(2,02,469)	53,970	14,41,120	(1,48,498)	16,42,346	36,44,507
XII	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	88,64,077	88,64,077



	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XIII	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the	(2,02,469)	53,970	14,41,120	(1,48,498)	1,05,06,423	1,25,08,584
XIV	Earnings per equity share (for continuing operation):						
	(1) Basic	(0.05)	0.01	0.34	(0.03)	0.39	0.86
	(2) Diluted	(0.05)	0.01	0.34	(0.03)	0.39	0.86
XV	Earnings per equity share (for						
	(1) Basic						
	(2) Diluted						
XVI	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic						
	(2) Diluted						



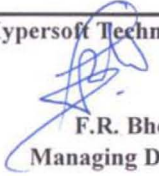
Notes to the Statement of Standalone financial Results

1. The Company has presented, for the first time, its financial results under Indian Accounting Standards ("Ind AS") from April 1, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Financial Results for the Commparative Previous period have also been presented in accordance with the recognition and measurement principles of Ind
2. The Standalone Financial results are reveiwed by the Statutory Auditors of the Company as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations,2015
3. The entire operations of the Company relate to only one segment viz., Development of Software applications and consultancy. Hence segmental reporting as per Ind AS 108 is not made.
4. Previous Year/ Period figures have been regrouped and recast, wherever necessary,in line with the current period Presentation.
5. The aforementioned results are taken on record by the board of directors at its meeting held on 30th October, 2018.
6. The results for the quarter ended 30th September 2018 are also available on the bombay stock exchange website.

For Hypersoft Technologies Limited

Place: Hyderabad
Date :30th October, 2018




F.R. Bhole
Managing Director

PART I – BALANCE SHEETName of the Company: **HYPERSOFT TECHNOLOGIES LIMITED**

Balance Sheet as at : 30-09-2018

	Particulars	Note No.	Figures for the reporting period ended on 30-09-2018 (Apl-18 to Sept-18) 2018-19	Figures for the reporting period ended on 31-03-2018 (Apl-17 to Mar-18) 2017-18
			(UN-AUDITED)	(AUDITED)
1	ASSETS			
A	NON-CURRENT ASSETS			
	1. Property, Plant and Equipment	2	2,06,51,814	2,09,25,207
	2. Other Intangible assets	2	1,75,737	1,76,441
	Financial Assets			
	1. Other Financial Assets	3	1,06,32,726	1,08,82,726
	2. Other Non-Current Assets	4	8,68,333	7,41,872
	Total Non-Current Assets		3,23,28,610	3,27,26,246
B	CURRENT ASSETS			
	1. Inventories	5	20,60,084	20,60,084
	2. Financial Assets			
	(i) Trade receivables	6	62,11,933	66,51,681
	(ii) Cash and cash equivalents	7	54,114	2,43,620
	(iii) Other Bank balances	8	17,05,210	14,55,210
	(iv) Loans	9	33,000	94,000
	(v) Other Financial Assets	10	17,92,721	14,13,051
	(vi) Other Current Assets	11	20,80,650	27,98,631
	Total Current Assets		1,39,37,712	1,47,16,277
	TOTAL ASSETS		4,62,66,322	4,74,42,523
1	EQUITY AND LIABILITIES			
	(a) Equity Share capital	12	4,49,21,750	4,49,21,750
	(b) Other Equity - Reservs & Surplus	13	(51,49,060)	(50,00,560)
			3,97,72,690	3,99,21,190
2	NON-CURRENT LIABILITIES			
	(a) Deferred Tax Liability	14	8,54,179	14,01,507
	(a) Borrowings			
	(b) Other financial liabilities (other than those specified in item (b), to be specified)	15	1,35,000	1,35,000
	© Provisions	16	7,21,451	4,93,057
	Total Non-Current liabilities		17,10,630	20,29,564
3	CURRENT LIABILITIES			
	Financial Liabilities			
	(a) Borrowings	17	17,58,539	13,04,942
	(b) Trade Payables	18	21,41,789	21,66,213
	© Other Financial liabilities	19	2,52,049	1,65,643
	(d) Provisions	20	5,40,535	6,16,236
	(e) Other Current liabilities	21	90,090	12,38,735
	Total Current liabilities		47,83,002	54,91,769
	Total Liabilities		64,93,632	75,21,333
	TOTAL EQUITY & LIABILITIES		4,62,66,322	4,74,42,523
			For Hypersoft Technologies Limited	
	Place: Hyderabad		F.R. Bhote	
	Date : 30th October, 2018		Managing Director	



INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors
M/s HYPERSOFT TECHNOLOGIES LIMITED

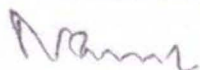
We have reviewed the accompanying statement of unaudited financial results of M/s HYPERSOFT TECHNOLOGIES LIMITED, for the quarter ended 30th September, 2018 and year to date from 1st April, 2018 to 30th September, 2018 (the Statement).

This statement is the responsibility of the Company's Management and has been approved by the 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 and issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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. 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 organized 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, as amended by Circular No. CIR/CFD/FAC/62/2016 dated 5th June, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GRANDHY & Co
FRN: 001007 S
Chartered Accountants



(Naresh Chandra Gelli)
Partner
ICAI Membership No. 201754

Place: Hyderabad
Date: 30th October, 2018

