

Date: 04<sup>th</sup> August, 2021

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

Dear Sir,

**Sub: Outcome of the Board Meeting—Un-audited Financial Results for the quarter ended June 30, 2021.**

**Ref: Scrip Code: 539724**

With reference to the cited subject, we submit that Board of Directors, at their meeting held on Wednesday, the 04<sup>th</sup> day of August, 2021 at 03:00 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 Quarter ended on 30<sup>th</sup> June, 2021. Kindly find enclosed the Results along with the Limited Review Report of the Company for the quarter ended 30<sup>th</sup> June, 2021.

The meeting was concluded at 05:00 P.M.

This is for your information and records.

Thanking You,

Yours Truly,

**For Hypersoft Technologies Limited**

**(Priyanka Jain)**  
**Company Secretary**  
**Membership No. :60266**

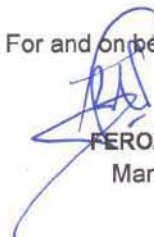
Encl.: As above

**UN-AUDITED FINANCIAL STATEMENT OF ASSETS & EQUITY AND LIABILITIES  
FOR THE PERIOD ENDED ON 30-06-2021**

Particulars	Note No	Period ended on June 30,2021 UN-AUDITED	As at March 31,2021 AUDITED
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	2	1,94,59,633	1,95,76,711
Other Intangible Assets	2	89,158	89,158
Financial assets			
(i) Other financial assets	3	3,00,684	3,00,684
Deferred tax Assets (Liabilities) (net)	4	12,54,964	12,54,964
<b>Total non-current assets</b>		<b>2,11,04,439</b>	<b>2,12,21,517</b>
<b>Current Assets</b>			
Inventories	5	47,60,084	47,60,084
Financial assets			
i) Trade receivables	6	2,79,752	1,18,034
ii) Cash and cash equivalents	7	2,71,193	84,089
iii) Other Bank balances	8	1,04,78,693	1,04,37,227
iii) Loans	9	-	-
iv) Other financial assets	10	5,18,152	2,93,152
Current Tax assets	11	9,27,434	8,00,566
Other current assets	12	6,90,571	3,95,362
<b>Total current assets</b>		<b>1,79,25,879</b>	<b>1,68,88,514</b>
<b>TOTAL ASSETS</b>		<b>3,90,30,318</b>	<b>3,81,10,031</b>
<b>EQUITY AND LIABILITIES:</b>			
<b>Equity</b>			
Equity share capital	13	4,49,21,750	4,49,21,750
Other equity	14	(1,16,17,459)	(1,17,78,555)
<b>Total equity</b>		<b>3,33,04,291</b>	<b>3,31,43,195</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Financial liabilities			
(i) Borrowings		-	-
(ii) Other financial liabilities	15	1,35,000	1,35,000
Provisions	16	29,61,404	21,34,471
<b>Total non-current liabilities</b>		<b>30,96,404</b>	<b>22,69,471</b>
<b>Current liabilities</b>			
Financial liabilities			
(i) Borrowings	17	3,01,761	7,51,841
(ii) Trade payables	18	2,15,023	1,82,988
(iii) Other financial liabilities	19	2,12,226	1,82,626
Provisions	20	3,37,543	11,38,218
Other current liabilities	21	15,63,071	4,41,691
<b>Total current liabilities</b>		<b>26,29,624</b>	<b>26,97,364</b>
<b>Total liabilities</b>		<b>57,26,028</b>	<b>49,66,835</b>
<b>Total equity and liabilities</b>		<b>3,90,30,318</b>	<b>3,81,10,031</b>
<b>Significant Accounting Policies</b>	1		

The accompanying notes form an integral part of financial statements

For and on behalf of the Board



**FEROZ RUSSI BHOTE**  
Managing Director

Place: HYDERABAD  
Date : 04-08-2021



**UN-AUDITED - FINANCIAL STATEMENT OF PROFIT AND (LOSS)  
FOR THE PERIOD ENDED ON 30-06-2021**

PARTICULARS	NOTE NOS	PERIOD ENDED JUN 30, 2021	YEAR ENDED ENDED MARCH 31, 2021
		UN-AUDITED	AUDITED
<b>INCOME:</b>			
Revenue from operations	22	17,85,760	77,91,057
Other income	23	5,05,588	17,03,216
<b>Total Income</b>		<b>22,91,348</b>	<b>94,94,273</b>
<b>EXPENSES:</b>			
Cost of material consumed		-	-
Changes in inventories of finished goods	24	-	-
Stock-in-Trade and work-in-progress		-	-
Employee benefit expenses	25	9,91,907	45,59,175
Depreciation and amortisation expenses	26	1,17,078	4,69,310
Other expenses	27	10,06,553	32,99,754
Finance cost	28	14,714	88,591
<b>Total expenses</b>		<b>21,30,252</b>	<b>84,16,830</b>
<b>PROFIT BEFORE TAX &amp; EXCEPTIONAL ITEMS</b>		<b>1,61,096</b>	<b>10,77,443</b>
Exceptional Items		-	-
<b>Profit /(Loss) before Tax</b>		<b>1,61,096</b>	<b>10,77,443</b>
Current tax		-	1,30,000
Deferred tax		-	8,19,917
<b>Total tax expenses</b>		<b>-</b>	<b>9,49,917</b>
<b>PROFIT FOR THE YEAR</b>		<b>1,61,096</b>	<b>1,27,526</b>
<b>Other comprehensive income</b>			
Items should not be reclassified to profit or loss			
Remeasurement of the net defined benefit liability /asset, net		-	(3,87,967)
Income tax relating to these items		-	96,992
<b>Other comprehensive income for the year net of tax</b>		<b>-</b>	<b>(2,90,976)</b>
<b>Total comprehensive income for the year</b>		<b>1,61,096</b>	<b>(1,63,450)</b>
<b>Earnings per equity share for profits from operations attributable to the owners of the Company</b>			
Basic earnings per share in Rupees		0.04	0.03
Diluted earnings per share in Rupees		0.04	0.03

The accompanying notes form an integral part of financial statements

For and on behalf of the Board

**FEROZ RUSSI BHOTE**  
Managing Director

Place: HYDERABAD

Date : 04-08-2021




**HYPERSOFT TECHNOLOGIES LIMITED**

**CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH JUNE, 2021**

PARTICULARS	30TH JUNE, 2021	31ST MARCH, 2021
	RS.	RS.
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit / (Loss) Before Tax	1,61,096	10,77,443
<b>Adjustments to reconcile net cash provided by operating activities :</b>		
Depreciation	1,17,078	4,69,310
Interest Expenses	14,714	88,591
Interest Income	(2,66,467)	(7,46,732)
Exceptional Items	-	-
Current Tax Paid	-	(1,30,000)
<b>Operating Profit / (Loss) before working capital change</b>	<b>26,421</b>	<b>7,58,612</b>
Adjustments for		
Non-Current Provisions	8,26,933	(11,84,911)
Financial Liabilities - Current	29,600	(1,53,305)
Trade Payables	32,035	(19,658)
Current Provisions	(8,00,675)	3,85,882
Other Current Liabilities	11,21,380	63,109
<b>Current Assets</b>		
Inventories	-	-
Trade Receivables	(1,61,718)	64,520
Other Financial Assets	(2,66,466)	4,27,210
Other Current Assets	(4,22,077)	(1,76,993)
<b>Cash from Operations</b>	<b>3,85,433</b>	<b>1,64,465</b>
<b>Net Cash generated from Operating Activities</b>	<b>3,85,433</b>	<b>1,64,465</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	-	(90,000)
Proceeds on Sale of Fixed Assets	-	-
Non Current - Other Financial Assets	-	-
Other Non Current Assets	-	-
Interest received	2,66,467	7,46,732
<b>Cash Flow from Investing Activities</b>	<b>2,66,467</b>	<b>6,56,732</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Short term borrowings	(4,50,080)	(7,12,312)
Changes in Non Current Liabilities	-	-
Interest paid	(14,714)	(88,591)
<b>Cash flow from Financing Activities</b>	<b>(4,64,794)</b>	<b>(8,00,903)</b>
<b>Net Increase /( Decrease) in Cash and Cash Equivalents</b>	<b>1,87,106</b>	<b>20,299</b>
Cash and Cash Equivalents at the beginning of the year	84,089	63,790
<b>Cash and Cash Equivalents at the end of the PERIOD/YEAR</b>	<b>2,71,195</b>	<b>84,089</b>

The accompanying notes form an integral part of financial statements

For and on behalf of the Board

  
**PEROZ RUSSI BHOTE**  
Managing Director

Place: Hyderabad  
Date : 04-08-2021





**HYPERSOFT TECHNOLOGIES LIMITED**  
Reg Office: 28, Goyal Society, Moti Valley, Tirmulgerry, Secunderabad - 500 015

EXTRACT OF STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARDER ENDED 30TH JUNE, 2021					
(Figures Rs. In Lacs)					
Sl. No.	Particulars	Quarter ended 30th June, 2021 (Un-Audited)	Quarter ended 31st March, 2021 (Audited)	Quarter ended 30th June, 2020 (Un-Audited)	Year ended 31st March, 2021 (Audited)
1	Total Income from operations (net)	17.86	15.84	20.90	77.92
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items# )	1.61	-0.93	1.39	10.77
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	1.61	-0.93	1.39	10.77
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items# )	1.61	-9.43	1.39	1.28
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)	-	-12.34	-	-1.63
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	-	-	-	-
8	Earnings Per Share (non annualised)				
	1. Basic:	0.04	-0.22	0.03	0.03
	2. Diluted:	0.04	-0.22	0.03	0.03

**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.
- Estimation of Uncertainty regarding helath pandemic on COVID -19.  
In assessing the recoverability of receivables, the company has considered internal and external information upto the date of approval of these financial results including credit reports and economic forecasts. The Company has performed sesitivity analysis on the assumptions used and based on current indicators of future economic conditions and the Company expects to recover the carrying value of receivables. The impact of global helath pandemic may be different from that estimated as on the date of approval of these financial results and the Company will continue to closely monitor any material changes and future economic conditions.
- 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.
- Previous years figures are regrouped / reclassified wherever necessary to confirm with current year's / period's presenatation.
- The aforementioned results are taken on record by the board of directors at its meeting held on 04-08-2021
- The results for the Quarter 30th June 2021 are also available on the Bombay Stock Exchange website.

Place: Hyderabad  
Date : 04-08-2021



For Hypersoft Technologies Limited

  
F.R. Bhote  
Managing Director

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-06-2021

	Sl.	Particulars	Quarter ended			Year ended as on
	No.		Jun 30, 2021	March 31, 2021	Jun 30, 2020	March 31, 2021
			(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
I		INCOME:				
Note-22	1	Revenue from Operations	17,85,760	15,84,080	20,89,854	77,91,057
Note-23	2	Other Income	5,05,588	3,43,564	4,66,863	17,03,216
		Total Income (I+2)	22,91,348	19,27,644	25,56,717	94,94,273
II		EXPENSES :				
	1	Cost of materials consumed	-	-	-	-
	2	Purchases of Stock-in-Trade	-	-	-	-
Note-24	3	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-	-	-	-
Note-25	4	Employee benefits expense	9,91,907	9,66,466	13,17,228	45,59,175
	5	Finance costs	14,714	18,489	38,756	88,591
Note-26	6	Depreciation and amortization expense	1,17,078	1,22,810	1,15,500	4,69,310
Note-27	7	Other expenses	10,06,553	9,13,144	9,46,429	32,99,754
		Total expenses (IV)	21,30,252	20,20,909	24,17,913	84,16,830
III		Profit/(loss) before exceptional items and tax (I- IV)	1,61,096	(93,265)	1,38,804	10,77,443
IV		Exceptional Items / (losses)	-	-	-	-
V		Profit/(loss) before tax (V-VI)	1,61,096	(93,265)	1,38,804	10,77,443
VI		Tax expense :				
		(1) Current tax	-	30,000	-	1,30,000
		(2) Deferred tax	-	8,19,917	-	8,19,917
		(3) MAT Credit Entitlement	-	-	-	-
VII		Profit (Loss) for the period from continuing operations (VII-VIII)	1,61,096	(9,43,182)	1,38,804	1,27,526
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)	1,61,096	(9,43,182)	1,38,804	1,27,526
XII		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 - Reimbursement of net defined benefit liability /asset, net	-	(3,87,967)	-	(3,87,967)
		(ii) Income tax relating to items that will be reclassified to profit or loss	-	96,992	-	96,992
XIII		Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	1,61,096	(12,34,157)	1,38,804	(1,63,449)
XIV		Earnings per equity share (for continuing operation):				
		(1) Basic	0.04	(0.22)	0.03	0.03
		(2) Diluted	0.04	(0.22)	0.03	0.03
XV		Earnings per equity share (for discontinued operation):				
		(1) Basic				
		(2) Diluted				
XVI		Earnings per equity share (for discontinued & continuing operations)				
		(1) Basic				
		(2) Diluted				

For Hypersoft Technologies Limited

Managing Director





**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. Estimation of Uncertainty regarding health pandemic on COVID -19.  
In assessing the recoverability of receivables, the company has considered internal and external information upto the date of approval of these financial results including credit reports and economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions and the Company expects to recover the carrying value of receivables. The impact of global health pandemic may be different from that estimated as on the date of approval of these financial results and the Company will continue to closely monitor any material changes and future economic conditions.
3. 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.
4. Previous years figures are regrouped / reclassified wherever necessary to confirm with current year's / period's presentation.
5. The aforementioned results are taken on record by the board of directors at its meeting held on 04-08-2021
6. The results for the Quarter 30th June 2021 are also available on the Bombay Stock Exchange website.

Place: Hyderabad  
Date : 04-08-2021



**For Hypersoft Technologies Limited**

**F.R. Bhote**  
**Managing Director**

**Independent Auditor's Review Report on Un-audited Quarterly 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 30<sup>th</sup> June, 2021. 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 Grandhy & Co.  
Chartered Accountants  
FRN:001007S



(Naresh Chandra Gelli)  
Partner

ICAI Membership: No.201754  
UDIN: 21201754AAAAZ8628  
Place: Hyderabad  
Date :04<sup>th</sup> August, 2021