



HYPERSOFT

TECHNOLOGIES LIMITED

CIN-L29309TG1983PLC003912

Date: 31st January, 2022

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

Dear Sir,

Sub: Outcome of the Board Meeting held on 31st January, 2022

Ref: Scrip Code: 539724

With reference to the cited subject, we submit that Board of Directors, at their meeting held on Monday, the 31st day of January, 2022 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 31st December, 2021. Kindly find enclosed the Results along with the Limited Review Report of the Company for the quarter ended 31st December, 2021.

The meeting was concluded at 04:30 P.M.

This is for your information and records.

Thanking You,

Yours Truly,

For HyperSoft Technologies Limited


(Feroz Russi Bhote)
Managing Director
DIN: 00156590

Encl.: As above





HYPERSOFT

TECHNOLOGIES LIMITED

CIN-L29309TG1983PLC003912

Date: 31st January, 2022

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

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 31st December, 2021.

Ref: Scrip Code: 539724

With reference to the cited subject, we submit that Board of Directors, at their meeting held on Monday, the 31st day of January, 2022 at 03:00 P.M. at the registered office of the Company, has inter-alia, considered and approved the following:

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Managing Director
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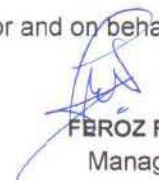
Encl.: As above

HYPERSOFT TECHNOLOGIES LIMITED

**UN-AUDITED FINANCIAL STATEMENT OF ASSETS & EQUITY AND LIABILITIES
FOR THE PERIOD ENDED ON 31-12-2021**

Particulars	Note No	Period ended on December 31, 2021	As at March 31, 2021
ASSETS		UN-AUDITED	AUDITED
Non-current assets			
Property, plant and equipment	2	1,92,45,025	1,95,76,711
Other Intangible Assets	2	89,158	89,158
Financial assets			
(i) Other financial assets	3	3,07,463	3,00,684
Deferred tax Assets (Liabilities) (net)	4	13,68,916	12,54,964
Total non-current assets		2,10,10,562	2,12,21,517
Current Assets			
Inventories	5	42,94,904	47,60,084
Financial assets			
i) Trade receivables	6	5,71,922	1,18,034
ii) Cash and cash equivalents	7	12,05,180	84,089
iii) Other Bank balances	8	1,04,99,440	1,04,37,227
iii) Loans	9	90,000	-
iv) Other financial assets	10	6,76,951	2,93,152
Current Tax assets	11	5,55,449	8,00,566
Other current assets	12	4,55,160	3,95,362
Total current assets		1,83,49,006	1,68,88,514
TOTAL ASSETS		3,93,59,568	3,81,10,031
<u>EQUITY AND LIABILITIES:</u>			
Equity			
Equity share capital	13	4,49,21,750	4,49,21,750
Other equity	14	(1,00,53,913)	(1,17,78,555)
Total equity		3,48,67,837	3,31,43,195
Liabilities			
Non-current liabilities			
Financial liabilities			
(i) Borrowings		-	-
(ii) Other financial liabilities	15	1,35,000	1,35,000
Provisions	16	24,63,696	21,34,471
Total non-current liabilities		25,98,696	22,69,471
Current liabilities			
Financial liabilities			
(i) Borrowings	17	-	7,51,841
(ii) Trade payables	18	1,18,313	1,82,988
(iii) Other financial liabilities	19	1,64,428	1,82,626
Provisions	20	12,17,276	11,38,218
Other current liabilities	21	3,93,018	4,41,691
Total current liabilities		18,93,035	26,97,364
Total liabilities		44,91,731	49,66,835
Total equity and liabilities		3,93,59,568	3,81,10,031
Significant Accounting Policies	1		

For and on behalf of the Board


FEROZ RUSSI BHOTE
Managing Director

Place: Secunderabad
Date: 31-01-2022

**UN-AUDITED - FINANCIAL STATEMENT OF PROFIT AND (LOSS)
FOR THE PERIOD ENDED ON 31-12-2021**

PARTICULARS	NOTE NOS	PERIOD ENDED DECEMBER 31, 2021	YEAR ENDED ENDED MARCH 31, 2021
		UN-AUDITED	AUDITED
INCOME:			
Revenue from operations	22	84,94,410	77,91,057
Other income	23	12,63,856	17,03,216
Total Income		97,58,266	94,94,273
EXPENSES:			
Cost of material consumed		-	-
Changes in inventories of finished goods	24	4,65,180	-
Stock-in-Trade and work-in-progress		-	-
Employee benefit expenses	25	36,78,835	45,59,175
Depreciation and amortisation expenses	26	3,52,000	4,69,310
Other expenses	27	33,95,578	32,99,754
Finance cost	28	40,983	88,591
Total expenses		79,32,576	84,16,830
PROFIT BEFORE TAX & EXCEPTIONAL ITEMS		18,25,690	10,77,443
Exceptional Items		-	-
Profit /(Loss) before Tax		18,25,690	10,77,443
Current tax		2,15,000	1,30,000
Deferred tax		(1,13,952)	8,19,917
Total tax expenses		1,01,048	9,49,917
PROFIT FOR THE YEAR		17,24,642	1,27,526
Other comprehensive income			
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
Other comprehensive income for the year net of tax		-	(2,90,976)
Total comprehensive income for the year		17,24,642	(1,63,450)
Earnings per equity share for profits from operations attributable to the owners of the Company			
Basic earnings per share in Rupees		0.41	0.03
Diluted earnings per share in Rupees		0.41	0.03

For and on behalf of the Board

FEROZ RUSSI BHOTE
Managing Director

Place: Secunderabad
Date: 31-01-2022

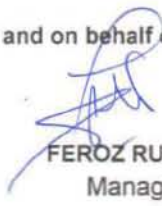


HYPERSOFT TECHNOLOGIES LIMITED

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31st DECEMBER, 2021

PARTICULARS	31ST DECEMBER, 2021	31ST MARCH, 2021
	RS.	RS.
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) Before Tax	18,25,690	10,77,443
Adjustments to reconcile net cash provided by operating activities :		
Depreciation	3,52,000	4,69,310
Interest Expenses	40,983	88,591
Interest Income	(4,46,011)	(7,46,732)
Exceptional Items	-	-
Current Tax Refund (Net of Payment)	(2,15,000)	(1,30,000)
Operating Profit / (Loss) before working capital change	15,57,662	7,58,612
Adjustments for		
Non-Current Provisions	3,29,225	(11,84,911)
Financial Liabilities - Current	(18,198)	(1,53,305)
Trade Payables	(64,675)	(19,658)
Current Provisions	79,058	3,85,882
Other Current Liabilities	(48,673)	63,109
Current Assets		
Inventories	4,65,180	-
Trade Receivables	(4,53,888)	64,520
Other Financial Assets	(5,42,791)	4,27,210
Other Current Assets	1,85,319	(1,76,993)
Cash from Operations	14,88,219	1,64,465
Net Cash generated from Operating Activities	14,88,219	1,64,465
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(20,315)	(90,000)
Proceeds on Sale of Fixed Assets	-	-
Non Current - Other Financial Assets	-	-
Other Non Current Assets	-	-
Interest received	4,46,011	7,46,732
Cash Flow from Investing Activities	4,25,696	6,56,732
CASH FLOWS FROM FINANCING ACTIVITIES		
Short term borrowings	(7,51,841)	(7,12,312)
Changes in Non Current Liabilities	-	-
Interest paid	(40,983)	(88,591)
Cash flow from Financing Activities	(7,92,824)	(8,00,903)
Net Increase / (Decrease) in Cash and Cash Equivalents		
Equivalents	11,21,091	20,299
Cash and Cash Equivalents at the beginning of the year	84,089	63,790
Cash and Cash Equivalents at the end of the PERIOD/YEAR	12,05,180	84,089

For and on behalf of the Board


FEROZ RUSSI BHOTE
Managing Director

Place: Secunderabad

Date: 31-01-2022



HYPERSOFT TECHNOLOGIES LIMITED							
CIN:L29309TG1983PLC003912							
Registered Office: 28, Goyal society, Moli Valley, Timulgherry, Secunderabad - 500015							
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31-12-2021							
Sl. No.	Particulars	Quarter ended			Period ended on		Year ended
		December 31, 2021	September 30, 2021	December 31, 2020	December 31, 2021	December 31, 2020	March 31, 2021
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
I	INCOME:						
1	Revenue from Operations	38,12,880	28,95,770	14,31,573	84,94,410	62,06,977	77,91,057
2	Other Income	3,77,645	3,80,623	4,22,196	12,63,856	13,59,651	17,03,216
	Total Income (I+II)	41,90,525	32,76,393	18,53,769	97,58,266	75,66,628	94,94,273
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	-	4,65,180	-	4,65,180	-	-
4	Employee benefits expense	14,61,031	12,25,897	5,88,475	36,78,835	35,92,709	45,59,175
5	Finance costs	10,672	15,597	10,195	40,883	70,102	88,591
6	Depreciation and amortization expense	1,17,345	1,17,577	1,15,500	3,52,000	3,46,500	4,69,310
7	Other expenses	13,76,574	10,12,451	8,23,160	33,95,578	23,86,610	32,99,754
	Total expenses (IV)	29,65,623	28,36,702	15,37,330	79,32,678	63,95,921	84,16,830
III	Profit/(loss) before exceptional items and tax (I-IV)	12,24,902	4,39,691	3,16,439	18,25,588	11,70,707	10,77,443
IV	Exceptional Items	-	-	-	-	-	-
V	Profit/(loss) before tax (V-IV)	12,24,902	4,39,691	3,16,439	18,25,588	11,70,707	10,77,443
VI	Tax expense:						
	(1) Current tax	90,000	60,000	1,00,000	2,15,000	1,00,000	1,30,000
	(2) Deferred tax	(1,13,952)	-	-	(1,13,952)	-	8,19,917
	(3) MAT Credit Entitlement	-	-	-	-	-	-
VII	Profit (Loss) for the period from continuing operations (VII-VIII)	12,48,854	3,79,691	2,16,439	17,24,642	10,70,707	1,27,626
VIII	Profit/(loss) from discontinued operations	-	-	-	-	-	-
IX	Tax expense of discontinued operations	-	-	-	-	-	-
X	Profit/(loss) from Discontinued operations (after tax) (IX-X)	-	-	-	-	-	-
XI	Profit/(loss) for the period (IX+XII)	12,48,854	3,79,691	2,16,439	17,24,642	10,70,707	1,27,626
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)
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	96,992
XIII	Total Comprehensive Income for the period (XIII-XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	12,48,854	3,79,691	2,16,439	17,24,642	10,70,707	(1,63,449)
XIV	Earnings per equity share (for continuing operation):						
	(1) Basic	0.29	0.09	0.05	0.41	0.25	0.03
	(2) Diluted	0.29	0.09	0.05	0.41	0.25	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 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 AS
2. The Standalone Financial results are reveiwd 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 31-01-2022
6. The results for the quarter ended 31st December 2021 are also available on the bombay stock exchange website.

For Hypersoft Technologies Limited

Place: Secunderabad




K.R. Bhote
Managing Director

Auditor's Report on Un-audited Quarterly and Year to date 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 31st December, 2021 and for the Period from 1st April, 2021 to 31st Decemebr, 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: 22201754AAAAAK8947

Place: Hyderabad

Date :31st January, 2022

