



# FUNNY SOFTWARE LIMITED

(Formally known as funny software private limited)

Date: 29<sup>th</sup> May, 2018

BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400001  
Security Code: 539169  
Scrip ID: FUNNY

**SUB: OUTCOME OF THE MEETING OF BOARD OF DIRECTORS HELD TODAY, 29<sup>TH</sup> MAY, 2018 AS PER REGULATION 30 AND 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

Dear Sir,

Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, this is to inform you that at the meeting of the Board of Directors of the Company held today, May 29<sup>th</sup>, 2018, the following decisions were taken:

1. Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2018, as approved by the Board of Directors of the Company, in the Board Meeting held today, i.e. on 29<sup>th</sup> May, 2018.
2. Auditors' Report for the audited financial results for the quarter and year ended 31<sup>st</sup> March, 2018, issued by the Statutory Auditors, along with unmodified Opinion on the Audited Financial Results.

Please update the same in your record.

Thanking you,

FOR FUNNY SOFTWARE LIMITED

  
RAM NARESH  
DIRECTOR

DIN: 07342519

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REGISTERED OFFICE: Office No 208, 2nd Floor, Plot No. A-1 Madhuban Tower, Veer Savarkar Block, Shakarpur Delhi East Delhi DI 110092

Email: [funny\\_soft@yahoo.com](mailto:funny_soft@yahoo.com); CIN: [U72300DL2007PLC165836](#);  
Website: [www.funnysoftwarelimited.com](http://www.funnysoftwarelimited.com); Tel No. 011 – 42283003



# FUNNY SOFTWARE LIMITED

(Formally known as funny software private limited)

(Amount in  
Lacs)

Statement of audited Financial Results for the Quarter and Year ended 31.03.2018						
		Quarter Ended			Year Ended	
	Particulars	3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended	Current Year Ended	Previous Year Ended
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>1</b>	<b>Income</b>					
	a) Revenue from Operations	-	-	155.45	53.52	245.90
	b) Other Income	27.94	25.00	29.42	78.99	37.36
	<b>Total Income</b>	<b>27.94</b>	<b>25.00</b>	<b>184.87</b>	<b>132.52</b>	<b>283.25</b>
<b>2</b>	<b>Expenses</b>					
	a) Cost of Materials Consumed	-	-	152.00	51.25	234.21
	b) Changes in inventories of Finished Goods, Work-in-progress	-	-	-	-	-
	c) Purchase of Stock-in-trade (Cost of Purchase)	-	-	-	-	-
	d) Excise Duty	-	-	-	-	-
	e) Power & Fuel	-	-	-	-	-
	f) Employee Benefits Expenses	17.19	8.50	12.00	34.13	15.55
	g) Finance Cost	0.16	-	-	0.16	0.13
	h) Depreciation and Amortisation Expenses	0.14	0.16	0.66	0.63	1.31
	i) Other Expenses	6.67	15.54	17.71	38.21	28.60
	<b>Total Expenses</b>	<b>24.16</b>	<b>24.21</b>	<b>182.37</b>	<b>124.39</b>	<b>279.79</b>
<b>3</b>	<b>Profit/(Loss) before Exceptional items and taxes</b>	<b>3.78</b>	<b>0.79</b>	<b>2.50</b>	<b>8.13</b>	<b>3.46</b>
<b>4</b>	<b>Exceptional Items - Loss (Note 9)</b>	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before Tax (3-4)</b>	<b>3.78</b>	<b>0.79</b>	<b>2.50</b>	<b>8.13</b>	<b>3.46</b>
<b>6</b>	<b>Tax expenses</b>					
	a) Current Tax	2.10	-	0.93	2.10	1.21
	b) Deferred Tax	-0.01	-	-0.14	-0.01	-0.14
	c) Income tax Adjustment	-0.03	-	0.00	-0.03	-
	d) Deferred tax Adjustment	-	-	-	-	-
	<b>Total tax Expenses</b>	<b>2.06</b>	-	<b>0.79</b>	<b>2.06</b>	<b>1.07</b>
<b>7</b>	<b>Profit/(loss) for the period (5-6)</b>	<b>1.72</b>	<b>0.79</b>	<b>1.71</b>	<b>6.07</b>	<b>2.39</b>
<b>8</b>	Profit/(loss) from discontinuing operations	-	-	-	-	-
<b>9</b>	Tax expense of discontinuing operations	-	-	-	-	-
<b>10</b>	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
<b>11</b>	<b>Other Comprehensive Income (OCI)</b>					
	i. Items that will not be reclassified to profit or loss					

	a. Effect of measuring Investments at fair value	-	-	-	-	-
	b. Actuarial gain on employee defined benefit obligation	-	-	-	-	-
	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	iii. Items that will be reclassified to profit or loss Fair value changes on derivatives designated as cash flow hedges (net of tax)	-	-	-	-	-
	<b>Total OCI</b>	-	-	-	-	-
<b>12</b>	<b>Total Comprehensive Income for the period (7+8)</b>	1.72	0.79	1.71	6.07	2.39
<b>13</b>	Earning Per Share (Face Value: Rs. 10/- per share)					
	A) Basic (Rs.)	0.009	0.004	0.009	0.030	0.012
	B) Diluted (Rs.)	0.009	0.004	0.009	0.030	0.012
<b>14</b>	Earnings per equity share (for discontinued operation):					
	(1) Basic	0.000	0.000	0.000	0.000	0.000
	(2) Diluted	0.000	0.000	0.000	0.000	0.000
<b>15</b>	Earning Per Share (for discontinued & continuing operations)					
	a) Basic	0.009	0.004	0.009	0.030	0.012
	b) Diluted	0.009	0.004	0.009	0.030	0.012
<b>16</b>	Paid up Equity Share Capital (Face Value : Rs. 10/- per share)	2,008.00	2,008.00	2,008.00	2,008.00	2,008.00
<b>17</b>	Other Equity (excluding Revaluation Reserve) as at balance sheet date				151.96	145.89

FOR FUNNY SOFTWARE LIMITED



DIN: 07342519

Date : 29.05.2018

Place : Delhi

**STATEMENT OF ASSETS AND LIABILITIES (Audited)**

(Rs. In lacs)

S. No.	Particulars	As at 31.03.2018 Audited	As at 31.03.2017 Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b><u>Non- Current Assets</u></b>		
	(a) Property, Plant and Equipment	1.36	1.99
	(b) Capital Work-in-Progress		-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets		
	(i) Investments	23.00	23.00
	(ii) Loan & Advances	-	-
	(iii) Other financial assets	-	-
	(e) Deferred tax assets (net)	0.59	0.58
	(f) Other Non-Current Assets	9.16	13.74
	<b>Total Non-Current Assets</b>	<b>34.11</b>	<b>39.31</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade Receivables	496.40	487.03
	(ii) Cash and Cash Equivalents	9.58	12.94
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loan & Advances	2,153.19	1,885.50
	(v) Investment	-	-
	(c) Other Current Assets	15.57	8.08
	<b>Total Current Assets</b>	<b>2,674.73</b>	<b>2,393.55</b>
	<b>TOTAL ASSETS</b>	<b>2,708.84</b>	<b>2,432.86</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	2,008.00	2,008.00
	(b) Other Equity	151.96	145.89
	(c) Money received against share warrants	-	-
	<b>Total Equity</b>	<b>2,159.96</b>	<b>2,153.89</b>
<b>B</b>	<b>Liabilities</b>		
<b>1</b>	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	39.04	36.56
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Non-Current Liabilities	-	-
	<b>Total Non-Current Liabilities</b>	<b>39.04</b>	<b>36.56</b>

<b>2</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	243.86	192.61
	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	263.40	48.28
	(c) Provisions	2.58	1.51
	<b>Total Current Liabilities</b>	<b>509.84</b>	<b>242.40</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,708.84</b>	<b>2,432.86</b>

Notes:

- 1 The Company has adopted Indian Accounting Standards ("Ind AS") from April 1, 2017. Further, the Company has restated the results of the previous periods / year under Ind AS.
- 2 Reconciliation of Equity and net profits as reported under previous GAAP and as per Ind AS:

(Rs. In Lacs)			
Sl. NO.	Nature of Adjustments	Net Profit Reconciliation	
		Quarter ended March 31, 2018	Year ended March 31, 2018
1	<b>Net Profit / Equity as per previous GAAP</b>	1.72	6.07
	Adjustments:		
	Reversal of impairment of financial assets	-	-
	Actuarial gain on employee defined benefit funds recognized in Other Comprehensive Income	-	-
	Deferred tax adjustments	-	-
2	<b>Net Profit as per Ind AS before OCI</b>	1.72	6.07
	Effect of measuring Investments at fair value	-	-
	Other Comprehensive Income (Net of Tax)	-	-
3	<b>Total Comprehensive Income as per Ind AS</b>	1.72	6.07

- 3 No dividend has recommended by the Board
  - 4 Figures for the previous period have been regrouped wherever necessary.  
Figures for the last quarter are the difference between the audited figures for the full financial year and
  - 5 the published figures for nine months period upto the third quarter of relevant financial year.
  - 6 Company has made business only in one segment during the period hence no segment reporting is required
- The above financial result were reviewed by the Audit Committee and approved by the Board of
- 7 Directors at the respective meetings held on 29th May 2018.
  - 8 The Company has reported the figures in lacs

**FOR FUNNY SOFTWARE LIMITED**



**RAM NARESH**  
**DIRECTOR**

**DIN: 07342519**

**Date : 29.05.2018**

**Place : Delhi**



# **FUNNY SOFTWARE LIMITED**

**(Formally known as funny software private limited)**

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

I, **RAM NARESH**, Director of **Funny Software Limited** hereby declare that the Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended 31st march, 2018.

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.

Kindly take this declaration on record.

**FOR FUNNY SOFTWARE LIMITED**

  
**RAM NARESH**  
**DIRECTOR**

**DIN: 07342519**

**Date : 29.05.2018**

**Place : Delhi**



*M/s Viresh Rai & Associates*

*Chartered Accountants*

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**AUDITOR'S REPORT**

To,  
The Board of Directors  
M/S FUNNY SOFTWARE LIMITED

We have audited the financial results of M/S FUNNY SOFTWARE LIMITED (the Company) for the half year ended March 31, 2018 and the year to date results for the period from April 01, 2017 to March 31, 2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

These half yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard AS 25, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued hereunder as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit and other financial information for the half year ended March 31, 2018 as well as the year to date results for the financial year ended March 31, 2018.

**For Viresh Rai & Associates  
Chartered Accountants**



**CA Viresh Rai  
(Prop.)**

**Membership No.: 522489  
FRN: 024540N**

DATE: 29<sup>th</sup> MAY 2018

Place: Delhi