



# FUNNY SOFTWARE LIMITED

(Formally known as funny software private limited)

Date: 29.05.2019

**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 ON 29<sup>th</sup> MAY, 2019 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 on May 29<sup>th</sup>, 2019, the following decisions were taken:

1. Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2019, as approved by the Board of Directors of the Company, in the Board Meeting held on 29<sup>th</sup> May, 2019.
2. Auditors' Report for the audited financial results for the quarter and year ended 31<sup>st</sup> March, 2019, issued by the Statutory Auditors, along with unmodified Opinion on the Audited Financial Results.
3. Also find declaration regarding unmodified opinion under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

Please update the same in your records.

**FOR FUNNY SOFTWARE LIMITED**



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

Email: [funny\\_soft@yahoo.com](mailto:funny_soft@yahoo.com); CIN: [L72300DL2007PLC165836](#);  
Website: [www.funnysoftwarelimited.com](http://www.funnysoftwarelimited.com); Tel No. 011 – 42283003

Statement of Audited Financial Results for Quarter and Year ended 31.03.2019					Amt in Lakh	
		Quarter Ended			Year Ended	
Particulars		3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended	Current Year Ended	Previous Year Ended
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Total Income form Operations	-	-	-	-	53.52
II.	Other Income	20.27	18.87	27.94	77.44	78.99
III.	<b>Total Revenue (I+II)</b>	<b>20.27</b>	<b>18.87</b>	<b>27.94</b>	<b>77.44</b>	<b>132.52</b>
IV.	<b>Expenses</b>					
	a) Cost of Materials consumed		-	-	-	51.25
	b) Purchase of Stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, WIP and stock in trade	-	-	-	-	-
	d) Employee benefits expenses	9.31	8.97	17.19	36.23	34.13
	e) Depreciation and amortisation expenses	0.11	0.11	0.14	0.52	0.63
	f) Other expenses	9.42	9.35	6.83	37.72	38.37
	<b>Total Expenses</b>	<b>18.84</b>	<b>18.43</b>	<b>24.16</b>	<b>74.47</b>	<b>124.38</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	<b>1.43</b>	<b>0.44</b>	<b>3.78</b>	<b>2.97</b>	<b>8.13</b>
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	1.43	0.44	3.78	2.97	8.13
VIII	Extraordinary items	-	-	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	1.43	0.44	3.78	2.97	8.13
X	Tax expenses					
	a) Current Tax	0.49	0.02	2.10	0.79	2.10
	a) Income Tax Adjustment	-	-	(0.03)	-	(0.03)
	a) MAT Credit Entitlement	-	-	-	-	-
	b) Deferred Tax Liabilities / (Assets)	(0.03)	-	(0.01)	(0.03)	(0.01)
XI	Profit (Loss) for the period from continuing operations (IX-X)	0.97	0.42	1.72	2.21	6.07
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)	0.97	0.42	1.72	2.21	6.07
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	0.97	0.42	1.72	2.21	6.07

	Profit (Loss) and Other Comprehensive Income for the period)					
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 FUNNY SOFTWARE LIMITED**



STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2019			
			(Rs. In lacs)
S. No.	Particulars	As at 31.03.2019	As at 31.03.2018
		Audited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b><u>Non- Current Assets</u></b>		
	(a) Property, Plant and Equipment	0.84	1.36
	(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)	0.62	0.59
	(f) Other Non-Current Assets	4.58	9.16
	<b>Total Non-Current Assets</b>	<b>29.03</b>	<b>34.11</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade Receivables	454.96	496.40
	(ii) Cash and Bank equivalents	6.82	9.58
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loan & Advances	2,211.93	2,153.19
	(v) Investment	-	-
	(c) Other Current Assets	17.97	15.57
	<b>Total Current Assets</b>	<b>2,691.69</b>	<b>2,674.73</b>
	<b>TOTAL ASSETS</b>	<b>2,720.72</b>	<b>2,708.84</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	2,008.00	2,008.00
	(b) Other Equity	154.17	151.96
	(c) Money received against share warrants	-	-
	<b>Total Equity</b>	<b>2,162.17</b>	<b>2,159.96</b>
<b>B</b>	<b>Liabilities</b>		
<b>1</b>	<b><u>Non-Current Liabilities</u></b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Non-Current Liabilities	-	-
	<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>2</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	47.04	39.04
	(ii) Trade Payables	243.86	243.86
	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	266.88	263.40

	(c) Provisions	0.77	2.58
	<b>Total Current Liabilities</b>	<b>558.54</b>	<b>548.88</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,720.72</b>	<b>2,708.84</b>

Notes:-

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 29/05/2019. The Statutory auditors have carried out limit review of the same.
- 2) The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.
- 3) 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 FUNNY SOFTWARE LIMITED**



**RAM NARESH**  
**DIRECTOR**



# **FUNNY SOFTWARE LIMITED**

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

**Date: 29.05.2019**

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

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

We hereby declare and confirm that the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on standalone Audited Financial Results of the Company for the year ended on 31st March, 2019.

Please update the same in your records.

**FOR FUNNY SOFTWARE LIMITED**  
  
**RAM NARESH  
DIRECTOR**

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

**Email:** [funny\\_soft@yahoo.com](mailto:funny_soft@yahoo.com); **CIN:** [L72300DL2007PLC165836](#);  
**Website:** [www.funnysoftwarelimited.com](http://www.funnysoftwarelimited.com); **Tel No.** 011 – 42283003



# SUSHIL UPADHYAY & ASSOCIATES

## Chartered Accountants

D-2B, II Floor, St No. 5, South Anarkali, Delhi - 110 051

Phone : 011- 22420729, Mob.: 91- 9871740495

Email : sushil.ca@gmail.com



### Auditor's Report On Half yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO,  
THE BOARD OF DIRECTORS  
M/S FUNNY SOFTWARE LIMITED

We have audited the half yearly financial results of **M/S FUNNY SOFTWARE LIMITED** for the half year ended 31.03.2019 and the year to date results for the period 01.04.2018 to 31.03.2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016

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 Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India<sup>2</sup>, 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 31.03.2019 as well as the year to date results for the period from 01.04.2018 to 31.03.2019.

Date: 29.05.2019  
Place: Delhi

Sushil Upadhyay & Associates  
Chartered Accountants  
FRN-018851C

CA Sushil Upadhyay  
Proprietor  
M.N. 511930

