



# FUNNY SOFTWARE LIMITED

(Formally known as funny software private limited)

Date: 22<sup>nd</sup> November, 2021

To,

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

**SUB: SUBMISSION OF UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED ON 30.09.2021**

Dear Sir,

Please find enclosed herewith Unaudited Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2021 as approved by the Board of Directors of the Company, in their Board Meeting held on 14<sup>th</sup> November, 2021 along with Limited Review Report issued by the Statutory Auditors of the company.

Also find the enclosed attachment of Cash Flow statement as on 30.09.2021.

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 - 110092

Email: [funny\\_soft@yahoo.com](mailto:funny_soft@yahoo.com); CIN: U72300DL2007PLC165836;  
Website: [www.funnysoftwarelimited.com](http://www.funnysoftwarelimited.com)

## PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP 2021

		Quarter Ended			Period Ended		Year Ended
Particulars		3 Months ended 30/09/2021	Preceding 3 months ended 30/06/2021	Corresponding 3 months ended 30/09/2020	Year to Figure for current year ended 30.09.2021	Year to Figure for current year ended 30.09.2020	Current Ended 31/03/2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Total Income from Operations	-	-	-	-	-	-
II.	Other Income	7.22	6.45	9.78	13.67	19.56	38.55
III.	<b>Total Revenue (I+II)</b>	<b>7.22</b>	<b>6.45</b>	<b>9.78</b>	<b>13.67</b>	<b>19.56</b>	<b>38.55</b>
IV.	<b>Expenses</b>						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, WIP and stock in trade	-	-	-	-	-	-
	d) Employee benefits expenses	4.60	5.80	7.50	10.40	15.20	29.12
	e) Depreciation and amortisation expenses	-	-	0.03	-	0.07	0.14
	f) Other expenses	2.11	2.57	2.09	4.68	3.57	8.75
	<b>Total Expenses</b>	<b>6.71</b>	<b>8.37</b>	<b>9.63</b>	<b>15.08</b>	<b>18.84</b>	<b>38.00</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	<b>0.51</b>	<b>(1.92)</b>	<b>0.15</b>	<b>(1.41)</b>	<b>0.72</b>	<b>0.55</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	0.51	(1.92)	0.15	(1.41)	0.72	0.55
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	0.51	(1.92)	0.15	(1.41)	0.72	0.55
X	Tax expenses						
	a) Current Tax	-	-	-	-	-	0.10
	a) Income Tax Adjustment	-	0.14	-	-	-	0.14
	a) MAT Credit Entitlement	-	-	-	-	-	-
	b) Deferred Tax Liabilities / (Assets)	-	-	-	-	-	0.05
XI	Profit (Loss) for the period from continuing operations (IX-X)	0.51	(2.06)	0.15	(1.41)	0.72	0.27
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)	0.51	(2.06)	0.15	(1.41)	0.72	0.27
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 Profit (Loss) and Other Comprehensive Income for the period)	0.51	(2.06)	0.15	(1.41)	0.72	0.27
XVIII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.000	(0.000)	0.003	(0.000)	0.000	0.003
	(2) Diluted	0.000	(0.000)	0.003	(0.000)	0.000	0.003

XIX	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XX	Earning Per Share (for discontinued & continuing operations)						
	a) Basic	0.000	(0.000)	0.003	(0.000)	0.000	0.003
	b) Diluted	0.000	(0.000)	0.003	(0.000)	0.000	0.003

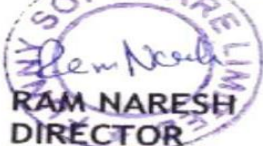
**Notes:-**

1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on November 14, 2021.

2) The Figures are subject to Limited Review report issued by the statutory auditors of the company.

3) The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.

**FOR FUNNY SOFTWARE LIMITED**

  
**RAM NARESH**  
**DIRECTOR**

**DIN: 07342519**

**Date: 14.11.2021**

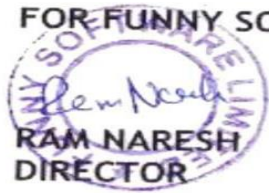
**Place: Delhi**

**STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2021**

S. No.	Particulars	Amount in Lakh	
		As at 30.09.2021	As at 31.03.2021
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b><u>Non- Current Assets</u></b>		
	(a) Property, Plant and Equipment	0.42	0.42
	(b) Capital Work-in-Progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets		
	(i) Investments	73.00	73.00
	(ii) Loan & Advances	-	-
	(iii) Other financial assets	-	-
	(e) Deferred tax assets (net)	0.55	0.55
	(f) Other Non-Current Assets	1.54	1.54
	<b>Total Non-Current Assets</b>	<b>75.51</b>	<b>75.51</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade Receivables	404.06	434.06
	(ii) Cash and Bank equivalents	56.14	34.02
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loan & Advances	2,030.07	2,115.53
	(v) Investment	-	-
	(c) Other Current Assets	11.66	9.83
	<b>Total Current Assets</b>	<b>2,501.94</b>	<b>2,593.45</b>
	<b>TOTAL ASSETS</b>	<b>2,577.45</b>	<b>2,668.96</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	2,008.00	2,008.00
	(b) Other Equity	154.12	155.53
	(c) Money received against share warrants	-	-
	<b>Total Equity</b>	<b>2,162.12</b>	<b>2,163.53</b>
<b>B</b>	<b>Liabilities</b>		
<b>1</b>	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	101.72	135.12
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Non-Current Liabilities	-	-
	<b>Total Non-Current Liabilities</b>	<b>101.72</b>	<b>135.12</b>
<b>2</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	43.24	38.04

	(ii) Trade Payables	191.86	243.86
	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	78.41	88.31
	(c) Provisions	0.10	0.10
	<b>Total Current Liabilities</b>	<b>313.61</b>	<b>370.31</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,577.45</b>	<b>2,668.96</b>

FOR FUNNY SOFTWARE LIMITED



**DIN: 07342519**

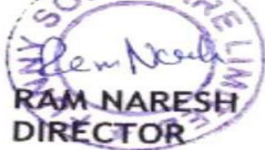
**Date: 14.11.2021**

**Place: Delhi**

Cash Flow Statement for the year ended 30th, September 2021		
	Amount in Lakh	
Particulars	Year ended 30.09.2021	Year ended 31.03.2021
<b><u>(A) CASH FLOW FROM OPERATING ACTIVITIES:-</u></b>		
1.Net profit before tax	(1.41)	0.55
2. <b><u>Adjustment for:</u></b>	-	
<u>Add:</u> Depreciation & Amortisation Expenses	-	0.14
<u>Add:</u> Amortization Expenses / Written off	-	-
<b>Operating Profit before Working capital changes</b>	<b>(1.41)</b>	<b>0.69</b>
<b><u>3.Working Capital Changes:</u></b>		
Decrease (Increase) in Trade & Other Receivables	30.00	10.00
Increase (Decrease) in Trade & Other Payables	(52.00)	-
Decrease (Increase) in Other Current Assets	(1.83)	12.32
Decrease (Increase) in Inventories	-	-
Increase (Decrease) in Current Liabilities & Provisions	(9.90)	6.52
Increase (Decrease) in Other Liabilities	-	-
<b>Net Changes in Working Capital</b>	<b>(33.73)</b>	<b>28.84</b>
<b><u>Cash Generated from Operations</u></b>	<b>(35.14)</b>	<b>29.53</b>
<b>Adjustment of Taxes</b>	-	1.27
<b>Net Cash Flow from Operating Activities (A)</b>	<b>(35.14)</b>	<b>28.26</b>
<b><u>(B.) CASH FLOW FROM INVESTING ACTIVITIES :</u></b>		
<b><u>Non Current Financial Assets</u></b>		
(Increase) Decrease in Loans & Advances	-	-
<b><u>Current Financial Assets</u></b>		
(Increase) Decrease in Loans & Advances	85.46	104.29
(Increase) Decrease in Non Current Investment	-	(50.00)
(Increase) Decrease in Non Current Assets	-	-
<b>Net Cash Flow from Investing Activities (B)</b>	<b>85.46</b>	<b>54.29</b>
<b><u>(C.) CASH FLOW FROM FINANCING ACTIVITIES :</u></b>		
Issue of share capital and Proceeds from Share Application Money	-	-
<b><u>Non Current Financial Assets</u></b>		
Increase / (Decrease) in Borrowings	(33.40)	(43.08)
<b><u>Current Financial Assets</u></b>	-	
Increase / (Decrease) in Borrowings	5.20	(9.00)
Increase in Preliminary Expenses	-	-
<b>Net Cash Flow from Financing Activities (C)</b>	<b>(28.20)</b>	<b>(52.08)</b>

Net Increase / (Decrease) in Cash & Cash Equivalents ( A-B+C )	22.12	30.47
Cash and cash equivalents at the beginning of the year / Period	34.02	3.55
Cash and cash equivalents at the end of the year/ Period	56.14	34.02
* Note: The above Cash Flow Statement has been prepared under "Indirect Method" as set out in the Accounting Standard		

FOR FUNNY SOFTWARE LIMITED



DIN: 07342519

Date: 14.11.2021

Place: Delhi



## LIMITED REVIEW REPORT

To,  
Board of Directors of  
M/s Funny Software Limited

We have reviewed the accompanying statement of Unaudited Financial Results of **M/s Funny Software LIMITED** (the "Company"), for the quarter and period ended 30<sup>th</sup> September 2021, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Companies 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 in accordance with the standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditors 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 accordingly, we do not express and\ audit opinion.

Based on our review conducted as above, nothing has come to our attention that caused us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued hereunder 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 Obligation and disclosed Requirements) Regulations, 2015 and SEBI circular dated 5<sup>th</sup> July 2016 including the manner in which it is to be disclosed, or that its contains any material misstatement.

**Tarun Anil Gupta & Co.**  
**Chartered Accountants**



**CA. Tarun Gupta**  
**(Prop.)**  
**MEMBERSHIP NO. 540631**  
**FRN. 032902N**

**Place: New Delhi**  
**Dated: 14.11.2021**