HYPERSOFT
TECHNOLOGIES LIMITED
CIN-L29309TG1983PLC003912

Date: 10th November,2021

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 30th September,2021.

Ref: Scrip Code: 539724

With reference to the cited subject, we submit that Board of Directors, at their meeting held on Wednesday, the 10th day of November,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 30th September,2021. Kindly find enclosed the Results along with the Limited Review Report of the of the Company for the quarter ended 30th September,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

(Feroz Russi Bhote)
Managing Director
DIN: 00156590

HYPERSOFT TECHNOLOGIES LTD. HYD.

Encl.: As above

Head Office: 28 Goyal Society, Moti Valley, Tirmulgherry, Secunderabad - 500015. AP. India.
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HYPERSOFT TECHNOLOGIES LIMITED

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2021

PARTICULARS	30TH SEPTEMBER, 2021	31ST MARCH, 2021
	RS.	RS.
CASH FLOW FROM OPERATING ACTIVITIES		
Net Proft / (Loss) Before Tax	6,00,787	10,77,443
Adjustments to reconcile net cash provided by operating activities :		
Depreciation	2,34,655	4,69,310
Interest Expenses	30,311	88,591
Interest Income	(3,69,728)	(7,46,732)
Exceptional Items	-	-
Current Tax Paid	(1,25,000)	(1,30,000)
Operating Profit / (Loss) before working capital change	**3,71,025**	**7,58,612**
Adjustments for		
Non-Current Provisions	2,19,483	(11,84,911)
Financial Liabilities - Current	(51,175)	(1,53,305)
Trade Payables	57,106	(19,658)
Current Provisions	24,258	3,85,882
Other Current Liabilities	(2,73,449)	63,109
Current Assets		
Inventories	4,65,180	-
Trade Receivables	(3,51,727)	64,520
Other Finacial Assets	(3,69,728)	4,27,210
Other Current Assets	(3,71,007)	(1,76,993)
Cash from Operations	**(2,80,034)**	**1,64,465**
Net Cash generated from Operating Activities	**(2,80,034)**	**1,64,465**
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-	(90,000)
Proceeds on Sale of Fixed Assets	-	-
Non Current - Other Finacial Assets	-	-
Other Non Current Assets	-	-
Interest received	3,69,728	7,46,732
Cash Flow from Investing Activities	**3,69,728**	**6,56,732**
CASH FLOWS FROM FINANCING ACTIVITIES		
Short term borrowings	(37,667)	(7,12,312)
Changes in Non Current Liabilities	-	-
Interest paid	(30,311)	(88,591)
Cash flow from Financing Activities	**(67,978)**	**(8,00,903)**
Net Increase /(Decrease) in Cash and Cash Equivalents	**21,716**	**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	**1,05,803**	**84,089**

The accompanying notes form an integral part of financial statements

For and on behalf of the Board
HYPERSOFT TECHNOLOGIES LIMITED

FEROZ RUSSI BHOTE
Managing Director

Place: Hyderabad
Date : 10-11-2021

HYPERSOFT TECHNOLOGIES LTD. HYD.

UN-AUDITED - FINANCIAL STATEMENT OF PROFIT AND (LOSS)
FOR THE PERIOD ENDED ON 30-09-2021

PARTICULARS	PERIOD ENDED SEPTEMBER 30, 2021	YEAR ENDED ENDED MARCH 31, 2021
	UN-AUDITED	AUDITED
INCOME:		
Revenue from operations	46,81,530	77,91,057
Other income	8,86,211	17,03,216
Total Income	**55,67,741**	**94,94,273**
EXPENSES:		
Cost of material consumed	-	-
Changes in inventories of finished goods	4,65,180	-
Stock-in-Trade and work-in-progress	-	-
Employee benefit expenses	22,17,804	45,59,175
Depreciation and amortisation expenses	2,34,655	4,69,310
Other expenses	20,19,004	32,99,754
Finance cost	30,311	88,591
Total expenses	**49,66,954**	**84,16,830**
PROFIT BEFORE TAX & EXCEPTIONAL ITEMS	**6,00,787**	**10,77,443**
Exceptional Items	-	-
Profit /(Loss) before Tax	**6,00,787**	**10,77,443**
Current tax	1,25,000	1,30,000
Deferred tax	-	8,19,917
Total tax expenses	**1,25,000**	**9,49,917**
PROFIT FOR THE YEAR	**4,75,787**	**1,27,526**
Other comprehensive income		
Items should not be reclassfied 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	**4,75,787**	**(1,63,450)**
Earnings per equity share for profits from **operations attributable to the owners of the Company**		
Basic earnings per share in Rupees	0.11	0.03
Diluted earnings per share in Rupees	0.11	0.03

The accompanying notes form an integral part of financial statements

As Per our report of even date

For and on behalf of the Board
HYPERSOFT TECHNOLOGIES LIMITED

FEROZ RUSSI BHOTE
Managing Director

Place: Hyderabad
Date : 10-11-2021

HYPERSOFT TECHNOLOGIES LTD. HYD.

Particulars	Period ended on September 30,2021	As at March 31,2021
ASSETS	**UN-AUDITED**	**AUDITED**
Non-current assets		
Property, plant and equipment	1,93,50,500	1,95,76,711
Other Intangible Assets	80,714	89,158
Financial assets		
(i) Other financial assets	3,00,684	3,00,684
Deferred tax Assets (Liabilities) (net)	12,54,964	12,54,964
Total non-current assets	**2,09,86,862**	**2,12,21,517**
Current Assets		
Inventories	42,94,904	47,60,084
Financial assets		
i) Trade receivables	4,69,761	1,18,034
ii) Cash and cash equivalents	1,05,803	84,089
iii) Other Bank balances	1,04,99,439	1,04,37,227
iii) Loans	-	-
iv) Other financial assets	6,00,668	2,93,152
Current Tax assets	8,34,413	8,00,566
Other current assets	7,32,522	3,95,362
Total current assets	**1,75,37,510**	**1,68,88,514**
TOTAL ASSETS	**3,85,24,372**	**3,81,10,031**
EQUITY AND LIABILITIES:		
Equity		
Equity share capital	4,49,21,750	4,49,21,750
Other equity	(1,13,02,768)	(1,17,78,555)
Total equity	**3,36,18,982**	**3,31,43,195**
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	-	-
(ii) Other financial liabilities	1,35,000	1,35,000
Provisions	23,53,954	21,34,471
Total non-current liabilities	**24,88,954**	**22,69,471**
Current liabilities		
Financial liabilities		
(i) Borrowings	7,14,174	7,51,841
(ii) Trade payables	2,40,094	1,82,988
(iii) Other financial liabilities	1,31,451	1,82,626
Provisions	11,62,476	11,38,218
Other current liabilities	1,68,242	4,41,691
Total current liabilities	**24,16,437**	**26,97,364**
Total liabilities	**49,05,391**	**49,66,835**
Total equity and liabilities	**3,85,24,372**	**3,81,10,031**
Significant Accounting Policies		

The accompanying notes form an integral part of financial statements

For and on behalf of the Board
HYPERSOFT TECHNOLOGIES LIMITED

FEROZ RUSSI BHOTE
Managing Director

Place: Hyderabad
Date : 10-11-2021

HYPERSOFT TECHNOLOGIES LTD. HYD.

HYPERSOFT TECHNOLOGIES LIMITED

CIN:L29309TG1983PLC003912

Registered Office: 28, Goyal society, Moti Valley, Tirmulgherry, Secunderabad - 500015

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-09-2021

	Sl. No.	Particulars	Quarter ended			Half-year ended		Year ended
			September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
			(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
I		INCOME:						
	1	Revenue from Operations	28,95,770	17,85,760	26,85,550	46,81,530	47,75,404	77,91,057
	2	Other Income	3,80,623	5,05,588	4,70,593	8,86,211	9,37,456	17,03,216
		Total Income (I+II)	32,76,393	22,91,348	31,56,143	55,67,741	57,12,860	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	12,25,897	9,91,907	16,87,006	22,17,804	30,04,234	45,59,175
	5	Finance costs	15,597	14,714	21,150	30,311	59,907	88,591
	6	Depreciation and amortization expense	1,17,577	1,17,078	1,15,500	2,34,655	2,31,000	4,69,310
	7	Other expenses	10,12,451	10,06,553	6,17,023	20,19,004	15,63,451	32,99,754
		Total expenses (IV)	28,36,702	21,30,252	24,40,679	49,66,954	48,58,592	84,16,830
III		Profit/(loss) before exceptional items and tax (I-IV)	4,39,691	1,61,096	7,15,464	6,00,787	8,54,268	10,77,443
IV		Exceptional Items	-	-	-	-	-	-
V		Profit/(loss) before tax (V-VI)	4,39,691	1,61,096	7,15,464	6,00,787	8,54,268	10,77,443
VI		Tax expense :						
		(1) Current tax	60,000	65,000	-	1,25,000	-	1,30,000
		(2) Deferred tax	-	-	-	-	-	8,19,917
		(3) MAT Credit Entitlement	-	-				-
VII		Profit (Loss) for the period from continuing operations (VII-VIII)	3,79,691	96,096	7,15,464	4,75,787	8,54,268	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)	3,79,691	96,096	7,15,464	4,75,787	8,54,268	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)
		(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)	3,79,691	96,096	7,15,464	4,75,787	8,54,268	(1,63,449)
XIV		Earnings per equity share (for continuing operation):						
		(1) Basic	0.09	0.02	0.17	0.11	0.20	0.03
		(2) Diluted	0.09	0.02	0.17	0.11	0.20	0.03
XV		Earnings per equity share (for discontinued						
		(1) Basic						
		(2) Diluted						
XVI		Earnings per equity share(for discontinued & continuing operations)						
		(1) Basic						
		(2) Diluted						

For Hypersoft Technologies Limited

Managing Director

HYPERSOFT TECHNOLOGIES LTD HYD.

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 reveiwed 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 10th November, 2021
6.	The results for the quarter ended 30th September 2021 are also available on the bombay stock exchange website.

For Hypersoft Technologies Limited

Place: Hyderabad
Date : 10th November , 2021

F.R. Bhote
Managing Director

HYPERSOFT TECHNOLOGIES LTD. HYD.

GRANDHY & CO
CHARTERED ACCOUNTANTS

201, Sunny Residency
Dwarakapuri Colony
Punjagutta
Hyderabad - 500082
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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 30th September,2021 and for the Period from 1st April, 2021 to 30th September,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: 21201754AAAABJ3318
Place: Hyderabad
Date :10th Nov, 2021