



VIRTUALSOFT
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BM/21-22/2

13th November, 2021

**THE STOCK EXCHANGE MUMBAI,
Phroze Jeejeebhoy Towers,
Dalai Street, Mumbai-400 011**

Kind Attn: S. Subraminian DCS-CRD

Sub: Notice of Board Meeting Pursuant to Regulation 29(1) of Listing Agreement to take on record the Un-Audited Financial Results of the Company for the Quarter ended 30th September-2021.

Dear Sir /Madam,

This is to inform that pursuant to Regulation 29 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 the Meeting of the Board of Directors of the Company was held, Today, Saturday, 13th November, 2021 at 4:00 P.M. at 59, Okhla Industrial Estate Phase-III, New Delhi-110 020, In pursuant to Clause 41 of the Listing Agreement to the inter-alia, consider and take on record the Un-Audited financial (both Standalone & Consolidated) results for the Quarter ended September 30, 2021.

The results will be published in the Newspapers as per the requirement of the Listing Agreement. This is submitted for your kind information and records.

Thanking you,

Yours faithfully,

FOR VIRTUALSOFT SYSTEMS LIMITED

Mukta
Mukta Ahuja
Company Secretary



VIRTUALSOFT SYSTEMS LIMITED

(CIN No.: L72200DL1992PLC047931)

Regd. Office: S-101, Panchsheel Park, New Delhi- 110 017 India

Corp. Office: 59, Okhla Industrial Estate, Phase-III, New Delhi - 110 020

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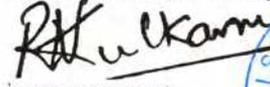
VIRTUALSOFT SYSTEMS LIMITED
(CIN No.:L72200DL1992PLC047931)
egd. Off: S-101 Panchsheel Park, New Delhi - 1100
Phone No.-01142701491
secretarial@virtsoft.com -www.virtsoft.com
(Amount in lakhs)

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2021

PARTICULARS	Quarter Ended			Half Year Ended		YEAR ENDED
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1. Income from Operations						
a) Net Sales/ Income From Operations	10.00	24.37	21.29	34.37	30.79	131.36
c) Other Income	-	-	-	-	-	23.85
Total Income (a+b)	10.00	24.37	21.29	34.37	30.79	155.21
2. Expenses						
a. Cost of Materials Consumed	-	-	-	-	-	-
b. Purchase of Stock In Trade	-	21.50	18.25	21.50	26.58	116.08
c. Change in the inventories of Finished Goods, Work in Progress and Stock in Trade	-	-	-	-	-	-
d. Employee Benefit Expenses	9.61	9.01	9.10	18.62	18.91	45.30
e. Financial cost	0.00	0.07	0.04	0.07	0.05	4.13
d. Depreciation & Amortisation expenses	-	-	-	-	-	15.94
g). Other expenditure	3.20	5.93	7.60	9.13	17.45	28.36
Total Expenses	12.81	36.51	34.99	49.32	62.99	209.81
3. Profit/(Loss) before Exceptional items and Extraordinary items and TAX (1-2)	(2.81)	(12.14)	(13.70)	(14.95)	(32.20)	(54.60)
4. Exceptional Items	-	-	-	-	-	(0.89)
5. Profit/(Loss) before Extraordinary items and tax (3-4)	(2.81)	(12.14)	(13.70)	(14.95)	(32.20)	(55.49)
6. Extraordinary items	-	-	-	-	-	-
7. Profit/(Loss) before Tax (5-6)	(2.81)	(12.14)	(13.70)	(14.95)	(32.20)	(55.49)
8. TAX Expenses						
Current Tax	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-
Total Tax Expenses	-	-	-	-	-	-
9. Net Profit/(Loss) for the period (7-8)	(2.81)	(12.14)	(13.70)	(14.95)	(32.20)	(55.49)
10. Other Comprehensive income/(Loss)						
(a) items that will not be reclassified to profit and loss in subsequent period, net of tax	-	-	-	-	-	-
(b) Items that will be reclassified to profit and loss in subsequent period, net of tax	-	-	-	-	-	-
(C) Remeasuments of post-employment benefit obligations	-	-	-	-	-	-
Other Comprehensive income/(Loss) for the period (Net of Tax Expense)	-	-	-	-	-	-
11. Total Comprehensive income for the period (9+10)	(2.81)	(12.14)	(13.70)	(14.95)	(32.20)	(55.49)
12. Paid-up equity share capital	1,029.76	1,029.76	1,029.76	1,029.76	1,029.76	1,029.76
13. Earning Per Share before and alter extraordinary Items (from Continuing Operations)						
(of Rs. 10/- each)						
(a) Basic (RS.)	(0.03)	(0.12)	(0.13)	(0.15)	(0.31)	(0.54)
(b) Diluted (RS.)	(0.03)	(0.12)	(0.13)	(0.15)	(0.31)	(0.54)

NOTES:
1) The above results were considered and taken on record by the board of directors in their meeting held on 13th November -2021.
2) Previous year figures has been re-classified & regrouped whenever necessary to confirm to the current year's classification.
3) The company has adopted Indian Accounting Standard Ind AS from April 01, 2017, Accordingly financial results for the financial year 2016-2017 have been prepared following the
4) As required under Regulation 33 of SEBI(Listing Obligation & Disclosures requirements) Regulation 2015, completed and unmodified report forwarded to BSE Ltd. The said report does not have any impact on the above results and Notes which need explanation the Limited Review by the Statutory Auditor has been
5) Number of complaints received and disposed during the quarter- NIL and number of complaints lying unresolved at the commencement and end of quarter-NIL
6) In view of huge brought forward losses the company, no provision for income tax and deferred tax assets has been created
7) The above results of VSSL as reviewed by the audited committee and the Consolidated financial have been approved by the board at its Meeting held on 13th November-2021

New Delhi, November 13, 2021


Rajendra V Kulkarni
Director





VIRTUALSOFT SYSTEMS LIMITED
 (CIN No.:L72200DL1992PLC047931)
 Regd. Off: S-101 Panchsheel Park, New Delhi - 110017
 Phone No.-01142701491
 secretarial@virtsoft.com -www.virtsoft.com

STATEMENT OF STANDALONE ASSETS & LIABILITIES

(Rs. in Lakhs)

Particulars	30.09.2021	31.03.2021
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	9.69	9.54
(b) Capital work-in-progress	90.11	90.11
(c) Investment Properties		
(d) Other Intangible assets		
(e) Financial Assets		
(i) Investments	926.30	926.30
(ii) Loans	0.59	2.39
(iii) Others	-	
(f) Deferred Tax Assets (Net)		
(g) Other non current assets		
Total Non-Current Assets	1,026.69	1,028.34
Current Assets		
(a) Inventories		
(b) Financial Assets		
(i) Trade Receivables	12.03	42.85
(ii) Cash and cash equivalents	14.25	7.94
(iii) Other Bank Balances	2.50	2.50
(iv) Loans	0.77	
(v) Other current financial Assets	1.69	1.69
(c) Current Tax Assets (Net)		
(d) Other current assets	98.97	94.65
Total Current Assets	130.22	149.63
Total Assets	1,156.91	1,177.97
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,029.76	1,029.76
(b) Other Equity	(1,907.36)	(1,892.41)
Total Equity	(877.60)	(862.65)
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowing	1,941.55	1,912.29
(ii) Lease Liabilities	-	
(b) Provisions	10.68	10.68
Total Non-Current Liabilities	1,952.23	1,922.97
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowing		
(ii) Trade payables	2.51	41.89
-total outstanding dues of micro enterprises and small enterprises		
-total outstanding dues of creditors other than micro enterprises and small enterprises		
(iii) Other Financial Liabilities	0.72	0.71
(b) Other current liabilities	78.35	74.34
(c) Provisions	0.70	0.70
(d) Current Tax liability (Net)		
Total Current Liabilities	82.28	117.64
Total Equity and Liabilities	1,156.91	1,177.97

For VirtualSoft systems Limited

Rajendra V Kulkarni
 Rajendra V Kulkarni
 Director





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STANDALONE CASH FLOW STATEMENT FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2021

PARTICULARS	Rs./lacs	
	Half Year Ended	
	30.09.2021 Un-Audited)	30.09.2020 Un-Audited)
A. Cash flow from operating activities		
Profit before Income Tax	(14.95)	(32.20)
Adjustments to reconcile profit before tax to net cash flows		
Depreciation and amortisation expense	-	-
Profit/Loss on disposal of Property, plant and equipment	-	-
Other comprehensive Income	-	-
Rental Income	-	-
Interest Income	-	-
Interest / Finance Charges	0.07	0.05
Operating profit before working capital changes	(14.88)	(32.15)
Movements in working capital		
(Increase)/Decrease in trade & Other Receivables	25.73	(1.13)
(Increase)/Decrease in Inventories	-	-
Increase/(Decrease) in trade & Other Payables	(35.38)	(4.51)
Cash generated from operations	(24.53)	(37.79)
Income Tax Paid	-	-
Net Cash flow from Operating Activities (A)	(24.53)	(37.79)
B. Cash Flows from Investing Activities		
Purchase of Property, plant and equipment	(0.15)	(0.63)
Sale of Fixed Assets	-	-
Interest Income	-	-
(Increase) / Decrease in Non current Assets	1.80	(0.59)
Rental Income	-	-
Net Cash Flow from Investing Activities (B)	1.65	(1.22)
C. Cash flow from Financial Activities		
Proceeds from long term borrowings (Net)	29.26	41.50
Interest / Finance Charges	(0.07)	(0.05)
Increase / (Decrease) in short term borrowings (Net)	-	-
Net Cash flow from Financial Activities (C)	29.19	41.45
Net Change in Cash and Cash Equivalents (A+B+C)	6.31	2.44
Cash & Cash Equivalents at the beginning of the period	7.94	5.30
Cash & Cash Equivalents at the end of half year	14.25	7.74
	0.00	0.00

For VirtualSoft Systems Limited




Rajendra V Kulkarni
 Director



VIRTUOSO SYSTEMS LIMITED
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Regd. Off: S-101 Panchsheel Park, New Delhi - 110017
Phone No.-01142701491
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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2021 (Amount in lakhs)

PARTICULARS	QUARTER ENDED			Half Year Ended		YEAR ENDED
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1. Income from Operations						
a) Net Sales/ Income From Operations	66.76	38.69	32.20	105.45	55.16	254.62
c) Other Income	-	-	-	-	-	24.00
Total Income (a+b)	66.76	38.69	32.20	105.45	55.16	278.62
2. Expenses						
a. Cost of Materials Consumed	-	-	-	-	-	-
b. Purchase of Stock In Trade	34.88	30.47	26.09	65.35	38.51	176.00
c. Change in the inventories of Finished Goods, Work in Progress and Stock in Trade	-	8.65	8.29	8.65	9.79	16.14
d. Employee Benefit Expenses	46.38	45.44	48.92	91.82	104.18	221.57
e. Financial cost	0.88	0.40	0.04	1.28	0.10	17.12
d. Depreciation & Amortisation expenses	-	-	-	-	-	39.20
g). Other expenditure	39.62	25.88	28.93	65.50	55.38	127.87
Total Expenses	121.76	110.84	112.27	232.60	207.96	597.90
3. Profit/(Loss) before Exceptional items and Extraordinary items and TAX (1-2)	(55.01)	(72.15)	(80.07)	(127.15)	(152.80)	(319.28)
4. Exceptional Items	-	-	-	-	-	(1.41)
5. Profit/(Loss) before Extraordinary Items and tax (3-4)	(55.01)	(72.15)	(80.07)	(127.15)	(152.80)	(320.69)
6. Extraordinary items	-	-	-	-	-	-
7. Profit/(Loss) before Tax (5-6)	(55.01)	(72.15)	(80.07)	(127.15)	(152.80)	(320.69)
8. TAX Expenses						
Current Tax	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-
Total Tax Expenses	-	-	-	-	-	-
9. Net Profit/(Loss) for the period (7-8)	(55.01)	(72.15)	(80.07)	(127.15)	(152.80)	(320.69)
Less: Share of Minority in Current Year Profits/Loss	(25.06)	(32.87)	(31.86)	(48.57)	(57.93)	(120.49)
	(29.95)	(39.28)	(48.22)	(78.58)	(94.87)	(200.20)
10. Other Comprehensive income/(Loss)						
(a) items that will not be reclassified to profit and loss in subsequent period, net of tax	-	-	-	-	-	-
(b) Items that will be reclassified to profit and loss in subsequent period, net of tax	-	-	-	-	-	-
(C) Remeasurments of post-employment benefit obligations	-	-	-	-	-	-
Other Comprehensive income/(Loss) for the period (Net of Tax Expense)	-	-	-	-	-	-
11. Total Comprehensive income for the period (9+10)	(29.95)	(39.28)	(48.22)	(78.58)	(94.87)	(200.20)
12. Paid-up equity share capital	1,029.76	1,029.76	1,029.76	1,029.76	1,029.76	1,029.76
13. Earning Per Share before and alter extraordinary Items (from Continuing Operations)						
(of RS. 10/- each)						
(a) Basic (RS.)	(0.53)	(0.70)	(0.78)	(1.23)	(1.48)	(3.11)
(b) Diluted (RS.)	(0.53)	(0.70)	(0.78)	(1.23)	(1.48)	(3.11)

NOTES:

- The above results were considered and taken on record by the board of directors in their meeting held on 13th November -2021.
- Previous year figures has been re-classified & regrouped whenever necessary to confirm to the current year's classification.
- The company has adopted Indian Accounting Standard Ind AS from April 01, 2017, Accordingly financial results for the financial year 2016-2017 have been prepared following the Ind AS
- As required under Regulation 33 of SEBI(Listing Obligation & Disclosures requirements) Regulation 2015, completed and unmodified report forwarded to BSE Ltd. The said report does not have any impact on the above results and Notes which need explanation the Limited Review by the Statutory Auditor has been
- Number of complaints received and disposed during the quarter- NIL and number of complaints lying unresolved at the commencement and end of quarter-NIL
- In view of brought forward losses the company, no provision for income tax and deferred tax assets has been created
- The above results of VSSL as reviewed by the audited committee and the Consolidated financial have been approved by the board at its Meeting held on 13th November-2021.

Rajendra V Kulkarni
Director



New Delhi, November 13, 2021



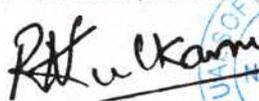
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secretarial@virtsoft.com -www.virtsoft.com

(Amount in Lakhs)

STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES

Particulars	30.09.2021	31.03.2021
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	42.62	41.94
(b) Capital work-in-progress	1,023.26	1,023.26
(c) Investment Properties	-	-
(d) Other Intangible assets	818.90	818.90
(e) Financial Assets	-	-
(i) Investments	-	-
(ii) Loans	5.62	13.19
(iii) Others	-	-
(f) Deferred Tax Assets (Net)	-	-
(g) Other non current assets	-	-
Total Non-Current Assets	1,890.39	1,897.29
Current Assets		
(a) Inventories	8.66	8.66
(b) Financial Assets	-	-
(i) Trade Receivables	39.89	105.19
(ii) Cash and cash equivalents	21.36	14.96
(iii) Other Bank Balances	2.50	2.50
(iv) Loans	23.65	18.45
(v) Other current financial Assets	1.69	1.69
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	205.32	188.99
Total Current Assets	303.08	340.44
Total Assets	2,193.47	2,237.73
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,029.76	1,029.76
(b) Other Equity	(2,865.47)	(2,789.44)
Total Equity	(1,835.71)	(1,759.68)
Minority Interest	(156.33)	(105.21)
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowing	3,688.09	3,554.17
(ii) Lease Liabilities	-	-
(b) Provisions	45.25	45.25
Total Non-Current Liabilities	3,733.34	3,599.42
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowing	101.40	103.63
(ii) Trade payables	35.59	108.79
-total outstanding dues of micro enterprises and small enterprises	-	-
-total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iii) Other Financial Liabilities	6.60	6.22
(b) Other current liabilities	305.64	281.62
(c) Provisions	2.94	2.94
(d) Current Tax liability (Net)	-	-
Total Current Liabilities	452.18	503.20
Total Equity and Liabilities	2,193.47	2,237.73

For VirtualSoft Systems Limited


Rajendra V Kulkarni
Director





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CONSOLIDATED CASH FLOW STATEMENT FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2021
 (Amount in lakhs)

A. Cash flow from operating activities		
Profit before Income Tax	(127.15)	(152.80)
Adjustments to reconcile profit before tax to net cash flows		
Depreciation and amortisation expense	-	-
Profit/Loss on disposal of Property, plant and equipment	-	-
Other comprehensive Income	-	-
Rental Income	-	-
Interest Income	-	-
Interest / Finance Charges	1.28	0.10
Operating profit before working capital changes	(125.87)	(152.70)
Movements in working capital		
(Increase)/Decrease in trade & Other Receivables	43.76	(12.30)
(Increase)/Decrease in Inventories	-	9.80
Increase/(Decrease) in trade & Other Payables	(48.81)	(62.68)
Cash generated from operations	(130.92)	(217.88)
Income Tax Paid	-	-
Net Cash flow from Operating Activities (A)	(130.92)	(217.88)
B. Cash Flows from Investing Activities		
Purchase of Property, plant and equipment	(0.66)	-
Sale of Fixed Assets	-	6.64
Interest Income	-	-
(Increase) / Decrease in Non current Assets	7.57	-
Rental Income	-	-
Net Cash Flow from Investing Activities (B)	6.91	6.64
C. Cash flow from Financial Activities		
Proceeds from long term borrowings (Net)	131.69	214.77
Interest / Finance Charges	(1.28)	(0.10)
Increase / (Decrease) in short term borrowings (Net)		
Net Cash flow from Financial Activities (C)	130.41	214.67
Net Change in Cash and Cash Equivalents (A+B+C)	6.40	3.43
Cash & Cash Equivalents at the beginning of the period	14.96	8.75
Cash & Cash Equivalents at the end of half year	21.36	12.18
	(0.00)	0.00

For VirtualSoft Systems Limited




Rajendra V Kulkarni
 Director



To
The Board of Directors
Virtualsoft Systems Limited
New Delhi

LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021.

Dear Sir,

1. We have reviewed the accompanying statement of unaudited standalone financial results of Virtualsoft Systems Limited for the quarter and half year ended 30th September 2021 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations") as amended which was initiated by us for identification.
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. 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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 Krishna Neeraj & Associates
Chartered Accountants
FRN: 023233N



CA. Krishna Kr Neeraj
Partner
ICAI Membership No. 506669
UDIN: 21506669AAAA1C3329

Place: New Delhi
Date: 13.11.2021



To
The Board of Directors
Virtualsoft Systems Limited
New Delhi

LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021.

Dear Sir,

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Virtualsoft Systems Limited for the quarter and half year ended 30th September 2021 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations") as amended which was initiated by us for identification.
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. 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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 Krishna Neeraj & Associates
Chartered Accountants
FRN: 0232337A



CA. Krishna Kr Neeraj
Partner
ICAI Membership No. 506669
UDIN: 21506669AAAAID4338

Place: New Delhi
Date: 13.11.2021