

ERP SOFT SYSTEMS LIMITED						
Registered Office:10A Traquil Nest, Kamakoti Nagar, 3rd Main road, Pallikaranai, Chennai 600100.						
CIN: L67120TN1994PLC029563,Mail Id: info@erpsoft.com. Www.erpsoft.com						
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2022						
[Rs. in lakhs]						
Particulars	Standalone					
	Quarterly ended			Half Year ended		Year ended
	30-Sep-22 (Unaudited)	30-Jun-22 (Unaudited)	30-Sep-21 (Unaudited)	30-Sep-22 (Unaudited)	30-Sep-21 (Unaudited)	31-Mar-22 (Audited)
<b>I</b>	<b>Income</b>					
	a. Revenue From Operations	61.12	102.30	56.88	163.42	230.70
	b. Other Operating Income	1.23	0.82	0.25	2.05	2.30
<b>II</b>	<b>Other Income</b>					
<b>III</b>	<b>Total Revenue (I+II)</b>	<b>62.35</b>	<b>103.12</b>	<b>57.13</b>	<b>165.47</b>	<b>233.00</b>
<b>IV</b>	<b>Expenses</b>					
	a. Employees Benefit Expenses	4.52	5.79	15.84	10.31	49.00
	b. Depreciation and Amortisation expense	0.90	0.90	0.88	1.80	3.65
	c. Other expenses	55.92	92.04	39.48	147.96	170.44
	<b>Total Expenses</b>	<b>61.34</b>	<b>98.73</b>	<b>56.19</b>	<b>160.07</b>	<b>223.09</b>
<b>V</b>	<b>Profit/ (Loss) before Exceptional item and tax (III-IV)</b>	<b>1.01</b>	<b>4.39</b>	<b>0.94</b>	<b>5.40</b>	<b>9.91</b>
<b>VI</b>	<b>Exceptional Items</b>	-	-	-	-	-
<b>VII</b>	<b>Profit/ (Loss) before tax (V-VI)</b>	<b>1.01</b>	<b>4.39</b>	<b>0.94</b>	<b>5.40</b>	<b>9.91</b>
<b>VIII</b>	<b>Tax Expense:</b>					
	a. Current tax	0.26	1.14	0.24	1.40	2.56
	b. Deferred tax charge/credit	-	0.12	0.12	0.12	0.42
<b>IX</b>	<b>Profit/ (Loss) for the period (VII-VIII)</b>	<b>0.75</b>	<b>3.13</b>	<b>0.57</b>	<b>3.88</b>	<b>6.93</b>
<b>X</b>	<b>Other Comprehensive Income</b>					
	Items that will not be reclassified to profit or loss	-	-	-	-	-
	<b>Total Comprehensive Income for the period (comprising profit and other comprehensive income for the period) (IX+X)</b>	<b>0.75</b>	<b>3.13</b>	<b>0.57</b>	<b>3.88</b>	<b>6.93</b>
<b>XI</b>	<b>Paid-up equity share capital</b> (Face value of the share- Rs. 10 each)	396.00	396.00	396.00	396.00	396.00
<b>XII</b>	<b>Other Equity</b>	-	-	-	-	-
<b>XIII</b>	<b>Earnings per share (of Rs. 10 each)</b>					
	a. Basic (in Rs)	0.02	0.08	0.01	0.10	0.17
	b. Diluted (in Rs)	0.02	0.08	0.01	0.10	0.17

STATEMENT OF ASSETS & LIABILITIES AS ON 30.09.2022			
Rs. in lakhs			
	Particulars	As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
<b>A</b>	<b>ASSETS</b>		
1	Non-current assets		
	(a) Property, Plant & Equipment	12.90	14.08
	(b) Financial Assets	-	-
	(1) Investments	608.43	614.44
	(c) Deferred Tax Assets (net)	2.17	2.29
	(d) Other Non-current assets	2.00	1.04
	Sub-total - Non current assets	625.50	631.85
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(a) Investments	0.60	0.60
	(b) Trade receivables	22.95	55.30
	(c) Cash and cash equivalents	11.68	4.07
	(e) Loans	67.10	46.77
	(c) Other Current Assets	8.18	1.50
	Sub-total - Current assets	110.51	108.24
	<b>TOTAL - ASSETS</b>	<b>736.01</b>	<b>740.09</b>
<b>B</b>	<b>Equity &amp; Liabilities</b>		
1	Shareholders Funds		
	(a) Share Capital	396.00	396.00
	(b) Other Equity	324.86	320.98
	Sub-total - Shareholders' funds	720.86	716.98
2	Non-current liabilities		
	Deferred tax liabilities (Net)	-	-
	Sub-total - Non-current liabilities	-	-
3	Current liabilities		
	(a) Financial Liabilities		
	(1) Trade Payables	0.63	0.57
	(2) Short Term Borrowings	-	8.00
	(b) Other Current Liabilities	10.56	11.98

(c) Provisions	3.96	2.56
Sub-total - Current liabilities	15.15	23.11
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>736.01</b>	<b>740.09</b>
<b>STANDALONE UNAUDITED CASH FLOW STATEMENT AS ON 30.09.2022</b>		
(Rs in Lakhs)		
Particulars	Six months ended on 30.09.2022	For the Year ended on 31.03.2022
	Unaudited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit/Loss Before Tax	5.40	9.90
Non-Cash Adjustment to Profit Before Tax:		
Depreciation and amortisation expenses	1.80	3.65
Excess provisions written off	-	-
Operating Profit before working capital Changes		
Decrease/(increase) in Trade receivables & Other Current Assets	25.67	(11.86)
Decrease/(increase) in Loans	(20.33)	(27.80)
Decrease/(increase) in Non current assets	(0.96)	0.41
Increase/(decrease) in Trade Payables	0.06	0.02
Increase/(decrease) In Borrowings and Other Current Liabilities	(1.42)	1.62
<b>Cash generated from operations</b>	<b>10.22</b>	<b>(24.05)</b>
Direct Taxes paid (net of refunds)	-	1.92
<b>Net Cash flow from/(used in) operating activities</b>	<b>10.22</b>	<b>(25.97)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Additions to Fixed Assets (including capital WIP) and Decrease/(increase) in Investments	(0.62)	-
	6.01	9.66
Net Cash used in Investing activities	5.39	9.66
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Net Cash used in Financing activities	(8.00)	8.00
	(8.00)	8.00
Net Increase in cash and cash equivalents during the period	7.61	(8.31)
Cash and cash equivalents at the beginning of the period	4.07	12.38
Cash and cash equivalents at the end of the period	11.68	4.07

**Notes:**

1	The above Un Audited Financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company their meeting held on Monday, 14th November, 2022
2	This Unaudited Financial Results have been prepared in accordance with the Companies ( Indian Accounting Standards) Rules,2015 (Ind AS) Prescribed under Sec. 133 of Companies Act,2013 and other recognised accounting practises and policies to the extent applicable.
3	The Company is engaged in the business of Software support and Consulting Services and therefore has only one reportable segment in accordance with IND AS 108 " Operating Segments"
4	Figures for the previous periods have been regrouped and reclassified to confirm to the classification of the current period, wherever necessary
5	There are no exceptional items during the quarter ended September 30, 2022
6	The company, to the extent possible, has considered the risks that may result from uncertainty relating to COVID -19 pandemic and its impact on the carrying amounts of trade receivables, Investments, Financial instruments and effectiveness of its hedges Based on the company's analysis of the current indicators of the future economic condition on its business and estimates used in its financial statements, the company does not foresee any material impact in the recoverability of the carrying value of the assets The risk assessment is a continuous process and the company will continue to monitor the impact of the changes in future economic conditions on its business

**By Order of the Board  
For ERP Soft Systems Ltd**



*Parvathi*

**K.Parvathi  
Managing Director**

Place: Chennai  
Date: 14.11.2022