

ERP SOFT SYSTEMS LIMITED					
Registered Office:10A, Tranquill Nest,Kamakoti Nagar,Pallikaranai,Chennai-600100.					
CIN: L67120TN1994PLC029563,Mail Id: info@erpsoft.com. Www.erpsoft.com					
STANDALONE AUDITED STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 31.03.2023					
Particulars	Standalone				
	Quarterly ended			Annual Ended	
	31-Mar-23 (Audited)	31-Dec-22 (Unaudited)	31-Mar-22 (Audited)	31-Mar-23 (Audited)	31-Mar-22 (Audited)
I Income					
a. Revenue From Operations	72.47	79.24	67.94	306.18	230.70
b. Other Operating Income	0.07	0.71	0.58	2.10	2.30
II Other Income	-	-	-	-	-
III Total Revenue (I+II)	72.54	79.95	68.52	308.28	233.00
IV Expenses					
a. Employees Benefit Expenses	5.66	4.58	6.11	23.62	49.00
b. Depreciation and Amortisation expense	1.08	0.90	0.98	3.78	3.65
c. Other expenses	63.31	65.11	58.24	271.09	170.44
Total Expenses	70.05	70.59	65.33	298.49	223.10
V Profit/ (Loss) before Exceptional item and tax (III-IV)	2.49	9.36	3.19	9.79	9.90
VI Exceptional Items	-	-	-	-	-
VII Profit/ (Loss) before tax (V-VI)	2.49	9.36	3.19	9.79	9.90
VIII Tax Expense:					
a. Current tax	0.65	2.43	0.84	2.80	2.56
b. Deferred tax charge/credit	0.33	-	0.12	0.45	0.42
IX Profit/ (Loss) for the period (VII-VIII)	1.51	6.93	2.23	7.44	6.93
X Other Comprehensive Income					
Items that will not be reclassified to profit or loss	-	-	-	-	-
Total Comprehensive Income for the period (comprising profit and other comprehensive income for the period) (IX+X)	1.51	6.93	2.23	7.44	6.93
XI Paid-up equity share capital (Face value of the share- Rs. 10 each)	396.00	396.00	396.00	396.00	396.00
XII Other Equity	-	-	-	-	-
XIII Earnings per share (of Rs. 10 each)					
a. Basic (in Rs)	0.04	0.18	0.06	0.19	0.17
b. Diluted (in Rs)	0.04	0.18	0.06	0.19	0.17

STANDALONE BALANCE SHEET AS AT 31st MARCH, 2023			
(Rs in Lakhs)			
	Note No.	As at	As at
		31.03.2023	31.03.2022
		Rs.	Rs.
ASSETS:			
(1) Non-Current Assets			
(a) Property ,Plant and equipment	2	10.90	14.08
(b) Financial assets			
(1) Investment	3	608.44	614.44
(c) Deferred tax assets (net)		2.00	2.29
(d) Other Non-Current Assets	4	2.73	1.04
(2) Current Assets			
(a) Financial assets			
(1) Investment	5	0.60	0.60
(2) Trade Receivables	6	25.30	55.30

(3) Cash and Cash Equivalents	7	0.95	4.07
(4) Loans	8	90.53	46.78
(b) Other Current Assets	9	2.85	1.50
Total		744.30	740.09
EQUITY AND LIABILITIES			
(a) Equity Share Capital	10	396.00	396.00
(b) Other Equity	11	326.91	320.98
(1) Non - Current Liabilities:			
Deferred tax liabilities (net)		0.00	0.00
(2) Current Liabilities:			
(a) Financial liabilities			
(1) Trade Payables	12	1.00	0.57
(a) Total outstanding dues of Small enterprises and micro enterprises			
(b) Total outstanding dues of creditors other than Small enterprises and		0.00	0.00
(b) Short term borrowings	13	0.00	8.00
(c) Other Current Liabilities	14	14.35	11.98
(d) Provisions	15	6.04	2.56
Total		744.30	740.09

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH,2023

(Rs in Lakhs)

Particulars	Year ended March 31,2022	Year ended March 31,2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/Loss Before Tax	9.79	9.90
Non-Cash Adjustment to Profit Before Tax:		
Depreciation and amortisation expenses	3.78	3.65
Excess provisions written off		
Notional profit /loss on investments	(1.51)	
Operating Profit before working capital Changes		
Decrease/(increase) in Trade receivables and Other Current A	29.99	(11.86)
Decrease/(increase) in Loans	(43.75)	(27.80)
Decrease/(increase) in Non current assets	1.35	0.41
Increase/(decrease)In Trade Payables	0.43	0.02
Increase/(decrease)In Borrowings and Other Current Liabiliti	5.85	1.62
Cash generated from operations	3.24	(24.05)
Direct Taxes paid (net of refunds)	(2.80)	1.92
Net Cash flow from/(used in)operating activities	0.44	(25.97)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Additions to Fixed Assets (including capital WIP) and	(0.60)	0.00
Decrease/(increase) in Investments	5.04	9.66
Net Cash used in Investing activities	4.44	9.66
C. CASH FLOW FROM FINANCING ACTIVITIES		
	(8.00)	8.00
Net Cash used in Financing activities	(8.00)	8.00
Net Increase in cash and cash equivalents during the period	(3.12)	(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	0.95	4.07

The above statement of cash flows has been prepared under "Indirect Method" as per IndAS 7 statement of cash Flows

Notes:	
1	The above Financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the meeting held on Monday, 29 th day of May 2023
2	This Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind
3	The Company is engaged in the business of Software support and Consulting Services and therefore has only one reportable 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,
5	The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year and the
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
<p>By Order of the Board For ERP Soft Systems Ltd</p>  <p><i>Parvathi</i> K. Parvathi Managing Director</p>	
<p>Place: Chennai Date: 29.05.2023</p>	