

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 CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2024							
						[Rs. in lakhs]	
Particulars	Consolidated						
	Quarterly ended			Half Year ended		Year ended	
	30-Sep-24 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 (Audited)	
I	Income						
	a. Revenue From Operations	167.70	257.62	307.76	425.32	660.00	1,170.37
	b. Other Operating Income	0.11	(0.06)	0.09	0.05	(0.08)	0.22
II	Other Income						
III	Total Revenue (I+II)	167.81	257.56	307.85	425.37	659.92	1,170.59
IV	Expenses						
	a. Employees Benefit Expenses	96.27	143.82	180.32	240.09	327.18	598.70
	b. Depreciation and Amortisation expense	0.94	0.94	0.90	1.88	1.80	3.78
	c. Other expenses	66.40	109.64	120.38	176.04	311.73	543.86
	Total Expenses	163.61	254.40	301.60	418.01	640.71	1,146.34
V	Profit/ (Loss) before Exceptional item and tax (III-IV)	4.20	3.16	6.25	7.36	19.21	24.25
VI	Exceptional Items						
		-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	4.20	3.16	6.25	7.36	19.21	24.25
VIII	Tax Expense:						
	a. Current tax	1.09	0.82	1.63	1.91	5.00	7.40
	b. Deferred tax charge/credit	-	-	-	-	-	0.54
IX	Profit/ (Loss) for the period (VII-VIII)	3.11	2.34	4.63	5.45	14.22	17.39
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Exchange difference - Foreign currency translation	-	-	-	-	-	-
	Total Comprehensive Income for the period (comprising profit and other comprehensive income for the period) (IX+X)	3.11	2.34	4.63	5.45	14.22	17.39
XI	Paid-up equity share capital	396.00	396.00	396.00	396.00	396.00	396.00
	(Face value of the share- Rs. 10 each)						
XII	Other Equity						
XIII	Earnings per share (of Rs. 10 each)						
	a. Basic (in Rs)	0.08	0.06	0.12	0.14	0.36	0.44
	b. Diluted (in Rs)	0.08	0.06	0.12	0.14	0.36	0.44

STATEMENT OF ASSETS & LIABILITES

Consolidated Statement of Assets & Liabilities			
Rs. in lakhs			
	Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant & Equipment	361.69	363.57
	(b) Capital Work in Progress	-	-
	(c) Financial Assets		
	(1) Investments	586.92	586.92
	(d) Deferred Tax Assets (net)	3.27	3.27
	(e) Other Non-current assets	-	-
	Sub-total - Non current assets	951.88	953.76
2	Current assets		
	(a) Financial Assets		
	(1) Investments	0.60	0.60
	(2) Trade receivables	1,213.20	1,159.50
	(3) Cash and cash equivalents	30.33	33.89
	(4) Loans	137.08	199.09
	(b) Other Current Assets	29.11	9.37
	Sub-total - Current assets	1,410.32	1,402.45
	TOTAL - ASSETS	2,362.20	2,356.21

B	Equity & Liabilities		
1	Shareholders Funds		
	(a) Share Capital	396.00	396.00
	(b) Other Equity	1,367.21	1,357.48
	Sub-total - Shareholders' funds	1,763.21	1,753.48
2	Non-current liabilities		
	(a) Financial Liabilities		
	(a) Borrowings	186.67	188.41
	(b) Deferred tax liabilities (Net)	-	-
	Sub-total - Non-current liabilities	186.67	188.41
3	Current liabilities		
	(a) Trade Payables	90.08	105.08
	(b) Other Current Liabilities	305.53	294.09
	(d) Other Liabilities	16.71	15.15
	Sub-total - Current liabilities	412.32	414.32
	TOTAL - EQUITY AND LIABILITIES	2,362.20	2,356.21

CONSOLIDATED UNAUDITED CASH FLOW STATEMENT

(Rs in Lakhs)

Particulars	30.09.2024	31.03.2024
	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/Loss Before Tax	7.36	24.25
Non-Cash Adjustment to Profit Before Tax:		
Depreciation and amortisation expenses	1.88	3.78
Excess provision written off		
Translation reserve	4.28	8.26
Operating Profit before working capital Changes		
Decrease/(increase) in Trade receivables and Other Current Assets	(73.44)	(181.53)
Decrease/(increase) Loans	62.01	(42.09)
Decrease/(increase) in Non Current Assets	-	(0.99)
Increase/(decrease)In Trade Payables	(15.00)	11.76
Increase/(decrease)In Borrowings and Other Current Liabilities	13.00	173.00
Increase/(decrease)In Current Provisions		
Cash generated from operations	0.09	(3.56)
Direct Taxes paid (net of refunds)	1.91	-
Net Cash flow from/(used in)operating activities	(1.82)	(3.56)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Additions to Fixed Assets (including capital WIP) and	-	0.15
Decrease/(increase) in Investments	-	-
Increase/(Decrease) in other financial assets	-	2.00
Net Cash used in Investing activities	-	1.85
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(decrease) in Borrowings	(1.74)	(3.16)
Net Cash used in Financing activities	(1.74)	(3.16)
Net Increase in cash and cash equivalents during the period	(3.56)	(4.87)
Cash and cash equivalents at the beginning of the period	33.89	38.76
Cash and cash equivalents at the end of the period	30.33	33.89

Notes:

1	The above Unaudited consolidated Financial results include the financial results of ERP SOFT SYSTEMS LIMITED (the "company" or the "holding company") and the financial results of the subsidiary company Libertycom, LLC (U.S.A). The holding company and the subsidiary company constitute the "Group"
2	The above Unaudited Financial results of the group have been reviewed by the Audit Committee and approved by the Board of Directors of the Company their meeting held on Thursday, 14th November, 2024'
3	This Unaudited Financial Results of the group 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.
4	The group 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"

5	Figures for the previous periods have been regrouped and reclassified to confirm to the classification of the current period, wherever necessary
6	There are no exceptional/extraordinary items during the quarter ended September 30, 2024

Place: Chennai
Date: November 14, 2024



By Order of the Board
For ERP Soft Systems Limited

Parvathi

K.Parvathi
Managing Director