

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 2024							
							[Rs. in lakhs]
Particulars	Standalone						Year ended 31-Mar-24 (Audited)
	Quarterly ended			Half Year ended			
	30-Sep-24 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)		
I	Income						
	a. Revenue From Operations	30.93	44.46	61.94	75.39	122.90	212.62
	b. Other Operating Income	0.11	(0.06)	0.09	0.05	(0.08)	0.22
II	Other Income						
III	Total Revenue (I+II)	31.04	44.40	62.03	75.44	122.82	212.84
IV	Expenses						
	a. Employees Benefit Expenses	6.48	6.15	5.55	12.63	11.10	22.95
	b. Depreciation and Amortisation expense	0.94	0.94	0.90	1.88	1.80	3.78
	c. Other expenses	21.28	35.68	52.38	56.96	97.83	172.52
	Total Expenses	28.70	42.77	58.83	71.47	110.73	199.25
V	Profit/ (Loss) before Exceptional item and tax (III-IV)	2.34	1.63	3.20	3.97	12.09	13.59
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	2.34	1.63	3.20	3.97	12.09	13.59
VIII	Tax Expense:						
	a. Current tax	0.61	0.42	0.83	1.03	3.14	4.73
	b. Deferred tax charge/credit	-	-	-	-	-	0.54
IX	Profit/ (Loss) for the period (VII-VIII)	1.73	1.21	2.37	2.94	8.95	9.40
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)	1.73	1.21	2.37	2.94	8.95	9.40
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)	0.04	0.03	0.06	0.07	0.23	0.24
	b. Diluted (in Rs)	0.04	0.03	0.06	0.07	0.23	0.24

STATEMENT OF ASSETS & LIABILITES AS ON 30.09.2024			
			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	5.39	7.27
	(b) Financial Assets	-	-
	(1) Investments	608.44	608.44
	(c) Deferred Tax Assets (net)	3.27	3.27
	(d) Other Non-current assets	-	-
	Sub-total - Non current assets	617.10	618.98
2	Current assets		

	(a) Inventories	-	-
	(b) Financial Assets		
	(a) Investments	0.60	0.60
	(b) Trade receivables	48.18	45.07
	(c) Cash and cash equivalents	7.30	0.29
	(e) Loans	73.10	80.88
	(c) Other Current Assets	2.55	1.14
	Sub-total - Current assets	131.73	127.98
	TOTAL - ASSETS	748.83	746.96
B	Equity & Liabilities		
1	Shareholders Funds		
	(a) Share Capital	396.00	396.00
	(b) Other Equity	340.10	337.17
	Sub-total - Shareholders' funds	736.10	733.17
2	Non-current liabilities		
	Deferred tax liabilities (Net)	-	-
	Sub-total - Non-current liabilities	-	-
3	Current liabilities		
	(a) Financial Liabilities		-
	(1) Trade Payables	1.18	1.64
	(2) Short Term Borrowings	-	-
	(b) Other Current Liabilities	5.79	6.74
	(c) Provisions	5.76	5.41
	Sub-total - Current liabilities	12.73	13.79
	TOTAL - EQUITY AND LIABILITIES	748.83	746.96

STANDALONE UNAUDITED CASH FLOW STATEMENT AS ON 30.09.2024

(Rs in Lakhs)

Particulars	Six months ended on	For the Year ended on
	30.09.2024	31.03.2024
	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/Loss Before Tax	3.97	9.40
Non-Cash Adjustment to Profit Before Tax:		
Depreciation and amortisation expenses	1.88	3.78
Excess provisions written off	-	-
Notional profit /loss on investments	-	0.87
Operating Profit before working capital Changes		
Decrease/(increase) in Trade receivables &Other Current Asset	(4.52)	(19.77)
Decrease/(increase) in Loans	7.78	9.65
Decrease/(increase) in Non current assets	-	1.71
Increase/(decrease) in Trade Payables	(0.46)	0.64
Increase/(decrease)In Borrowings and Other Current Liabilities	(0.60)	(12.98)
Cash generated from operations	8.05	(6.70)
Direct Taxes paid (net of refunds)	1.04	4.19
Net Cash flow from/(used in)operating activities	7.01	(2.51)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Additions to Fixed Assets (including capital WIP) and		(0.15)
Decrease/(increase) in Investments	-	-
Net Cash used in Investing activities	-	(0.15)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Net Cash used in Financing activities	-	2.00

Net Increase in cash and cash equivalents during the period	7.01	(0.66)
Cash and cash equivalents at the beginning of the period	0.29	0.95
Cash and cash equivalents at the end of the period	7.30	0.29

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 Thursday, 14th November, 2024
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, 2024

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



Parvathi

**K.Parvathi
Managing Director**

**Place: Chennai
Date: 14.11.2024**