

ERP SOFT SYSTEMS LIMITED

Registered Office: 10A, Tranquill Nest, Kamakoti Nagar, Pallikaranai, Chennai-600100.

CIN: L67120TN1994PLC029563, Mail Id: info@erpsoft.com. Www.erpsoft.com

CONSOLIDATED AUDITED STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 31.03.2025

[Rs. in lakhs]

Particulars	Consolidated				
	Quarterly ended			Year Ended	
	31-Mar-25 (Audited)	31-Dec-24 (Unaudited)	31-Mar-24 (Audited)	31-Mar-25 (Audited)	31-Mar-24 (Audited)
I Income					
a. Revenue From Operations	285.64	253.59	226.07	964.55	1,170.37
b. Other Operating Income	8.50	0.48	0.04	9.03	0.22
II Other Income					
III Total Revenue (I+II)	294.14	254.07	226.11	973.58	1,170.59
IV Expenses					
a. Employees Benefit Expenses	117.33	133.30	95.79	490.72	598.70
b. Depreciation and Amortisation expense	0.05	0.95	1.08	2.62	3.78
c. Other expenses	159.81	114.18	125.53	450.03	543.86
Total Expenses	277.19	248.43	222.40	943.37	1,146.34
V Profit/ (Loss) before Exceptional item and tax (III-IV)	16.95	5.64	3.71	30.21	24.25
VI Exceptional Items	-	-	-	-	-
VII Profit/ (Loss) before tax (V-VI)	16.95	5.64	3.71	30.21	24.25
VIII Tax Expense:					
a. Current tax	5.34	1.47	1.60	8.72	7.40
b. Deferred tax charge/credit	(0.34)	-	(0.54)	(0.34)	(0.54)
IX Profit/ (Loss) for the period (VII-VIII)	11.95	4.17	2.65	21.83	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)	11.95	4.17	2.65	21.83	17.39
XI Paid-up equity share capital (Face value of the share- Rs. 10 each)	396.00	396.00	396.00	396.00	396.00
XIII Earnings per share (of Rs. 10 each)					
a. Basic (in Rs)	0.30	0.11	0.07	0.55	0.44
b. Diluted (in Rs)	0.30	0.11	0.07	0.55	0.44

CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2025

	Note No.	As at	As at
		31-03-2025	31-03-2024
		Rs.	Rs.
I. ASSETS:			
(1) Non-Current Assets			
(a) Property ,Plant and equipment	2	360.96	363.57
(b) Capital Work-in-Progress		0.00	0.00
(c) Financial assets			
(1)Investmnet	3	0.00	586.92
(d) Deferred tax assets (net)		3.61	3.72
(e) Other non-current assets	4	0.00	0.00

(2) Current Assets			
(a) Financial assets			
(1) Investment	5	0.80	0.60
(2) Trade Receivables	6	1193.18	1159.50
(3) Cash and Cash Equivalents	7	108.24	33.89
(4) Loans and Advances	8	215.77	198.64
(c) Other Current Asset	9	556.26	9.37
	Total	2438.82	2356.21
II. EQUITY AND LIABILITIES			
(1) Shareholders' Funds:			
(a) Equity Share Capital	10	396.00	396.00
(b) Other Equity	11	1414.32	1357.48
(2) Non Current Liabilities			
(a) Long Term Borrowings	12	190.29	188.41
(3) Current Liabilities:			
(a) Trade Payables	13	106.84	105.08
(b) Short term borrowings	14	0.00	0.00
(b) Other Current Liabilities	15	321.89	294.09
(c) Provisions	16	9.48	15.15
	Total	2438.82	2356.21

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH,2025

Particulars	Year ended March 31,2025	Year ended March 31,2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/Loss Before Tax	30.21	24.25
Non-Cash Adjustment to Profit Before Tax:		
Depreciation and amortisation expenses	2.62	3.78
Excess provision written off	1.82	-
Effect of exchange rate changes in cash	33.19	8.26
Operating Profit before working capital Changes		
Decrease/(increase) in Trade receivables and Other Current Assets	(580.58)	(181.53)
Decrease/(increase) in Inventories	0.00	0.00
Decrease/(increase) Loans	(16.68)	(42.09)
Decrease/(increase) in Non Current Assets	(0.34)	(0.99)
Increase/(decrease)In Trade Payables	1.76	11.76
Increase/(decrease)In Borrowings and Other Current Liabilities	22.13	173.00
Cash generated from operations	(505.86)	(3.56)
Direct Taxes paid (net of refunds)	(8.38)	-
Net Cash flow from/(used in)operating activities	(514.25)	(3.56)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Additions to Fixed Assets (including capital WIP) and	-	(0.15)
Increase/(Decrease) in Investments	586.72	-
Increase/(Decrease) in other financial assets	-	2.00
	586.72	1.85
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in borrowings	1.88	(3.16)
Net cash from Financing activities	1.88	(3.16)
Net Increase in cash and cash equivalents during the period	74.35	(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	108.24	33.89

Notes:

The above consolidated Financial results include the financial results of ERP SOFT SYSTEMS LIMITED (the "company" or

1	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 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, 29 th day of May, 2025
3	This 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	There are no exceptional/extraordinary items during the quarter ended March 31, 2025

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



Parvathi

**K.Parvathi
Managing Director**

**Place: Chennai
Date: 29.05.2025**