



# GRACIOUS SOFTWARE LIMITED

(Formerly known as Gracious Software Private Limited)

Registered office: G-6, Ground floor, House No. 4346, Gali No. 4C, Ansari Road, Darya Ganj, Delhi-110002  
CIN: L72300DL2007PLC168989, Email id: [gracious\\_software@yahoo.com](mailto:gracious_software@yahoo.com), Website: [www.gracsoft.com](http://www.gracsoft.com)  
Contact No: 011-32931123

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To,

Date: 28.05.2016

BSE Limited  
SME ITP Platform  
P J Towers, Dalal Street  
Mumbai - 400001

Scrip Code: 780002,  
Security ID: GRACIOUS

Subject: Outcome of Board Meeting (Audited Financial result for the half and year ended on 31.03.2016)

Dear Sir/Madam,

This is to inform you that the Board of Directors of the company in their meeting held on 28<sup>th</sup> May, 2016, considered & approved Audited financial results for the half year and year ended on 31st March, 2016

Please find enclosed herewith Audited financial results for the half year and year ended on 31st March, 2016, Form A and Auditor's Report on financial results for the half year and year ended on 31st March, 2016.

Kindly update the same in your records.

Thanking You,

FOR Gracious Software Limited

  
MAHESH CHAND  
DIRECTOR

**GRACIOUS SOFTWARE LIMITED**

CIN : L72300DL2007PLC168989

(Amount in Rs.)

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2016					
Particulars	Year to date figures for current period ended	Year to date figures for preceding half period ended	Year to date figures for previous period ended	Previous year ended 31/03/2015	Current year ended 31/03/2016
	Audited	Unaudited	Audited	Audited	Audited
<b>1 Income from Operations</b>					
a) Net sales/Income from operations	5,880,667.00	7,351,359.00	8,598,578.00	15,258,115.00	13,232,026.00
b) Other operating income	206,660.00	206,250.00	160,106.14	325,216.00	412,910.00
<b>Total Income from Operations (Net)</b>	<b>6,087,327.00</b>	<b>7,557,609.00</b>	<b>8,758,684.14</b>	<b>15,583,331.00</b>	<b>13,644,936.00</b>
<b>2 Expenses</b>					
a) Cost of Materials consumed	-	-	-	-	-
b) Purchase of Stock-in-trade	4,884,438.00	6,240,267.00	7,382,279.00	12,878,134.00	11,124,705.00
c) Changes in inventories of finished goods, WIP and stock in trade	-	-	-	-	-
d) Employee benefits expenses	321,221.00	326,250.00	727,527.00	969,877.00	887,471.00
e) Depreciation and amortisation expenses	10,995.48	10,994.48	24,934.23	36,716.06	21,989.96
f) Other expenses	478,298.28	819,076.70	459,665.99	1,069,864.99	1,057,374.98
<b>Total Expenses</b>	<b>5,694,952.76</b>	<b>7,396,588.18</b>	<b>8,594,406.22</b>	<b>14,954,592.05</b>	<b>13,091,540.94</b>
<b>3 Profit/(Loss) from operations before other Income, finance cost and Exceptional Items(1-2)</b>	<b>392,374.24</b>	<b>161,020.82</b>	<b>164,277.92</b>	<b>628,738.95</b>	<b>553,395.06</b>
<b>4 Other Income</b>	-	-	-	-	-
<b>5 Profit/(Loss) from ordinary activities before finance costs and exceptional items(3+4)</b>	<b>392,374.24</b>	<b>161,020.82</b>	<b>164,277.92</b>	<b>628,738.95</b>	<b>553,395.06</b>
<b>6 Finance cost</b>	-	-	-	-	-
<b>7 Profit/(Loss) from ordinary activities after Finance cost but before exceptional Items (5-6)</b>	<b>392,374.24</b>	<b>161,020.82</b>	<b>164,277.92</b>	<b>628,738.95</b>	<b>553,395.06</b>
<b>8 Exceptional Items</b>	-	-	-	-	-
<b>9 Profit/(Loss) from ordinary activities before tax (7-8)</b>	<b>392,374.24</b>	<b>161,020.82</b>	<b>164,277.92</b>	<b>628,738.95</b>	<b>553,395.06</b>
<b>10 Tax expenses</b>					
- Current Tax	122,516.00	51,871.00	83,189.40	216,288.10	174,387.00
- Deferred Tax Liabilities / (Assets)	(4,898.00)	-	(5,679.00)	(5,679.00)	(4,898.00)
- Previous year tax	-	-	-	-	-
- Deferred Tax Liabilities / (Assets)	-	-	-	-	-
<b>11 Net Profit/(Loss) from ordinary activities after tax (9-10)</b>	<b>274,756.24</b>	<b>109,149.82</b>	<b>86,767.52</b>	<b>418,129.85</b>	<b>383,906.06</b>
<b>12 Extraordinary items (Net of tax expenses)</b>	-	-	-	-	-
<b>13 Net Profit/(Loss) for the period (11-12)</b>	<b>274,756.24</b>	<b>109,149.82</b>	<b>86,767.52</b>	<b>418,129.85</b>	<b>383,906.06</b>
<b>14 Share of Profit / (loss) of associates *</b>	-	-	-	-	-
<b>15 Minority Interest*</b>	-	-	-	-	-
<b>16 Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *</b>	<b>274,756.24</b>	<b>109,149.82</b>	<b>86,767.52</b>	<b>418,129.85</b>	<b>383,906.06</b>
<b>17 Paid up Share Capital</b>	<b>125,000,000.00</b>	<b>125,000,000.00</b>	<b>#####</b>	<b>125,000,000.00</b>	<b>125,000,000.00</b>
Equity Shares Nos. (Face Value of `10/- each)	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000
<b>18 Reserves excluding revaluation reserve as per Balance Sheet of the previous accounting year</b>	-	-	-	-	-
<b>19 (i) Earning per share before extraordinary items (of ` 10/- each) (not annualised):</b>					
a) Basic	0.022	0.01	0.01	0.033	0.03
b) Diluted	0.022	0.01	0.01	0.033	0.03
<b>(ii) Earnings Per Share (after extraordinary items) (of ` 10/- each) (not annualised):</b>					
a) Basic	0.022	0.01	0.01	0.033	0.03
b) Diluted	0.022	0.01	0.01	0.033	0.03

Place : New Delhi  
Date 28.05.2016



**NOTES:****1. STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2016**

(Amount in Rs.)

Sr. No.	Particulars	Year Ended	
		31.03.2016	31.03.2015
		Audited	Audited
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1)</b>	<b><u>Shareholder's funds</u></b>		
(a)	Share Capital	125,000,000	125,000,000
(b)	Reserves and Surplus	1,030,758	646,852
(c)	Money Received against.Share Warrants	-	-
<b>2)</b>	<b><u>Non-Current liabilities</u></b>		
(a)	Long term Borrowings	-	-
(b)	Deffered tax liabilities (net)	-	-
(c)	Other long Term Liabilities	40,560,000	45,260,000
(d)	Long Term Provisions	-	-
<b>3)</b>	<b><u>Current Liabilities</u></b>		
(a)	Short Term Borrowings	-	-
(b)	Trade Payables	14,912,678	8,625,193
(c)	Other Current Liabilities	1,198,097	929,551
(d)	Short- Term Provisions	374,076	199,689
	<b>Total Equity &amp; Liabilities</b>	<b>183,075,609</b>	<b>180,661,285</b>
<b>II.</b>	<b>ASSETS</b>		
<b>1)</b>	<b><u>Non- Current Assets</u></b>		
(a)	Fixed Assets	37,537.05	59,527
(b)	Non-current investments	51,050,000	51,050,000
(c)	Defered tax assets (net)	7,069	2,171
(d)	Long term loans and advances	51,456,350	51,456,350
(e)	Other non-current assets	1,140,654	1,140,654
<b>2)</b>	<b><u>Current Assets</u></b>		
(a)	Inventories	-	-
(b)	Trade receivables	19,182,581	12,201,476
(c)	Cash and cash equivalent	2,268,781	2,437,016
(d)	Short term loans and advances	57,593,950	61,651,665
(e)	Other current assets	338,687	662,426
	<b>Total Assets</b>	<b>183,075,609</b>	<b>180,661,285</b>

The above results have been reviewed by the Audit Committee & recommended for the Approval of the Board. Board approved the same in its meeting held on 28.05.2016.

Previous period figures have been regrouped wherever necessary

GRACIOUS SOFTWARE LIMITED

Place : New Delhi

Dated : 28.05.2016

MAHESH CHAND  
DIRECTOR