



## 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: 011-65670016

Date: 11<sup>th</sup> November, 2016

To

BSE Limited  
BSE SME (ITP) Platform  
Phiroze jeejobhoy Towers,  
Dalal Street, Mumbai -400001

Scrip Code: 780002, Scrip ID: GRACIOUS

Sub: Submission of Unaudited Financial result for the Half year ended on 30<sup>th</sup> September, 2016 & Limited Review Report

Dear Sir,

Please find enclosed herewith Unaudited Financial result for the Half year ended on September 30, 2016 approved by the Board of Directors of the Company in their meeting held on November 11, 2016, pursuant to Regulation 33 of SEBI (listing Obligation and Disclosure Requirements) Regulation, 2015.

Further also find enclosed herewith Limited Review Report for the Half year ended on September 30, 2016.

Please update the same in your records.

FOR GRACIOUS SOFTWARE LIMITED



MAHESH CHAND

Director

DIN: 06463812

Enclosed: A/a



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Contact No: 011-65670016

(Amount in Rs.)

PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & 6 MONTHS ENDED		30TH SEPTEMBER, 2016		
Particulars	Year to date figures for current period ended 30/09/2016	Year to date figures for the previous year ended 30/09/2016	Previous year ended 31/03/2016	
	Unaudited	Unaudited	Audited	
1	<b>Income from Operations</b>			
	a) Net sales/income from operations	5,924,102.00	7,351,359.00	13,232,026.00
	b) Other operating income	206,250.00	206,250.00	412,910.00
	<b>Total Income from Operations (Net)</b>	<b>6,130,352.00</b>	<b>7,557,609.00</b>	<b>13,644,936.00</b>
2	<b>Expenses</b>			
	a) Cost of Materials consumed	-	-	-
	b) Purchase of Stock-in-trade	5,464,276.00	6,240,267.00	11,124,705.00
	c) Changes in inventories of finished goods, WIP and stock in trade	-	-	-
	d) Employee benefits expenses	378,720.00	326,250.00	887,471.00
	e) Depreciation and amortisation expenses	6,718.18	10,994.48	21,889.98
	f) Other expenses	155,563.43	819,076.70	1,057,374.88
	<b>Total Expenses</b>	<b>6,005,267.61</b>	<b>7,396,588.18</b>	<b>13,091,840.94</b>
3	Profit/(Loss) from operations before other income, finance cost and Exceptional Items(1-2)	125,084.39	161,020.82	553,095.06
4	Other income	-	-	-
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items(3+4)	125,084.39	161,020.82	553,095.06
6	Finance cost	-	-	-
7	Profit/(Loss) from ordinary activities after Finance cost but before exceptional items (5-6)	125,084.39	161,020.82	553,095.06
8	Exceptional Items	-	-	-
9	Profit/(Loss) from ordinary activities before tax (7-8)	125,084.39	161,020.82	553,095.06
10	Tax expenses			
	- Current Tax	-	51,871.00	174,387.00
	- MAT Credit Entitlement	-	-	-
	- Deferred Tax Liabilities / (Assets)	-	-	(4,886.00)
11	Net Profit/(Loss) from ordinary activities after tax (9-10)	125,084.39	109,149.82	383,906.06
12	Extraordinary items (Net of tax expenses)	-	-	-
13	Net Profit/(Loss) for the period (11-12)	125,084.39	109,149.82	383,906.06
14	Share of Profit / (loss) of associates *	-	-	-
15	Minority interest*	-	-	-
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	125,084.39	109,149.82	383,906.06
17	Paid up Share Capital	125,000,000.00	125,000,000.00	125,000,000.00
	Equity Shares Nos. (Face Value of `10/- each)	12,500,000	12,500,000	12,500,000
18	Reserves excluding revaluation reserve as per Balance Sheet of the previous accounting year	-	-	-
19	(i) Earning per share before extraordinary items (of ` 10/- each) (not annualised):			
	e) Basic	0.010	0.009	0.031
	b) Diluted	0.010	0.009	0.031
	(ii) Earnings Per Share (after extraordinary items) (of ` 10/- each) (not annualised):			
	a) Basic	0.010	0.009	0.031
	b) Diluted	0.010	0.009	0.031

\* Applicable in the case of consolidated results.

Note:

- Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.

- A company which presents quarterly financial results in accordance with Ind AS 34 Interim Financial Reporting (applicable under Companies (Indian Accounting Standards) Rules, 2016) for the period covered by its first Ind AS financial statement shall comply with the requirements of paragraph 32 of Ind AS 34 - First time Adoption of Indian Accounting Standard.



**NOTES:****1. STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2016**

(Amount in Rs.)

Sr. No.	Particulars	30.09.2016	31.03.2016
		Unaudited	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	1,155,843	1,030,758
(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	40,560,000
(d)	Long Term Provisions	-	-
<b>3)</b>	<b><u>Current Liabilities</u></b>		
(a)	Short Term Borrowings	-	-
(b)	Trade Payables	19,296,228	14,912,678
(c)	Other Current Liabilities	1,655,781	1,198,097
(d)	Short- Term Provisions	374,076	374,076
	<b>Total Equity &amp; Liabilities</b>	<b>188,041,928</b>	<b>183,075,609</b>
<b>II.</b>	<b>ASSETS</b>		
<b>1)</b>	<b><u>Non- Current Assets</u></b>		
(a)	Fixed Assets	30,819	37,537
(b)	Deferred tax assets (net)	7,069	7,069
(c)	Non-current investments	51,050,000	51,050,000
(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)	Current Investment	-	-
(b)	Inventories	-	-
(c)	Trade receivables	23,687,721	19,182,581
(d)	Cash and cash equivalents	2,585,633	2,268,781
(e)	Short term loans and advances	57,724,370	57,593,950
(f)	Other current assets	359,312	338,687
	<b>Total Assets</b>	<b>188,041,928</b>	<b>183,075,609</b>

2 Previous period's figure have been regrouped / rearranged whenever necessary.

3 The figures are subject to Limited Review Report.

4 The above results have been reviewed by the Audit Committee & recommended for the approval of the Board.

5 The Board of Directors of the company approved the same in its meeting held on 11th November, 2016.

Place : DELHI

Dated : 11.11.2016

By Order of the Board

For GRACIOUS SOFTWARE LIMITED

MAHESH CHAND  
Director