



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, Website: www.gracsoft.com

Contact No: 011-65670016

Date: 08/11/ 2017

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 Results for the half year ended on 30.09.2017 along with Limited Review Report

Dear Sir/Madam,

Pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, Please find enclosed herewith unaudited Financial Results for the half year ended on 30th September, 2017 along with Limited Review Report, as approved by the Board of Directors in their Meeting held on 08th November, 2017.

This is for your kind information and perusal.

Please update the same in your records.

Thanking you

FOR GRACIOUS SOFTWARE LIMITED


YASHVIR TARKUR
(Director)
DIN: 07554300



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AMOUNT IN RS.

PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30.09.2017

Particulars	Half Year Ended		Year Ended
	Six Month Ended ended 30/09/2017	Year to date figures for the previous year ended 30/09/2016	Previous year ended 31/03/2017
	Unaudited	Unaudited	Audited
I. Total Income from Operations	8,173,500.00	5,924,102.00	13,583,032.00
II. Other Income	-	206,250.00	353,322.00
III. Total Revenue (I+II)	8,173,500.00	6,130,352.00	13,936,354.00
IV. Expenses			
a) Cost of Materials consumed	-	-	-
b) Purchase of Stock-in-trade	6,861,500.00	5,464,276.00	11,307,326.00
c) Changes in Inventories of finished goods, WIP and stock in trade	-	-	-
d) Employee benefits expenses	353,280.00	378,720.00	947,866.00
e) Depreciation and amortisation expenses	6,718.18	6,718.18	13,436.35
f) Other expenses	842,262.80	155,553.43	1,456,403.76
Total Expenses	8,063,760.98	6,005,267.61	13,725,032.11
V Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	109,739.02	125,084.39	211,321.89
VI Exceptional Items	-	-	-
VII Profit/(Loss) before extraordinary items and tax (VI-VII)	109,739.02	125,084.39	211,321.89
VIII Extraordinary Items	-	-	-
IX Profit/(Loss) before tax (VIII-IX)	109,739.02	125,084.39	211,321.89
X Tax expenses			
a) Current Tax	(2,240.00)	-	67,175.00
a) Income Tax Adjustment	-	-	-
a) MAT Credit Entitlement	-	-	-
b) Deferred Tax Liabilities / (Assets)	-	-	(3,386.00)
XI Profit (Loss) for the period from continuing operations (IX-X)	111,979.02	125,084.39	147,532.89
XII Profit/(loss) from discontinuing operations	-	-	-
XIII Tax expense of discontinuing operations	-	-	-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-
XV Profit (Loss) for the period (XI + XIV)	111,979.02	125,084.39	147,532.89
XVI Other Comprehensive Income			
A (i) Items that will not be reclassified to profit or loss	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-
XVII Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	111,979.02	125,084.39	147,532.89
XVIII Earnings per equity share (for continuing operation):			
(1) Basic	0.002	0.010	0.012
(2) Diluted	0.002	0.010	0.012
XIX Earnings per equity share (for discontinued operation):			
(1) Basic	-	-	-
(2) Diluted	-	-	-
XX Earning Per Share (for discontinued & continuing operations)			
a) Basic	0.002	0.010	0.012
b) Diluted	0.002	0.010	0.012

NOTES

- The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.
- The Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules there under in terms of Regulation 33 of SEBI (Listing and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 08/11/2017.

FOR GRACIOUS SOFTWARE LIMITED



Place : New Delhi
Date 08.11.2017

NOTES:

1. STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2017

Sr. No.	Particulars	30.09.2017	31.03.2017
		Unaudited	Audited
I.	EQUITY AND LIABILITIES		
1)	Shareholder's funds		
(a)	Share Capital	125,000,000	125,000,000
(b)	Reserves and Surplus	1,390,270.00	1,178,291
(c)	Money Received against Share Warrants		
	Sub-total - Shareholders' funds	126,390,270.00	126,178,291
2)	Share application money pending allotment		
(a)	Share Application Money	-	-
3)	Non-Current liabilities		
(a)	Long term Borrowings	-	-
(b)	Deffered tax liabilities (net)	-	-
(c)	Other long Term Liabilities	81,650,644.00	40,472,000
(d)	Long Term Provisions	-	-
	Sub-total - Non-current liabilities	81,650,644.00	40,472,000
3)	Current Liabilities		
(a)	Short Term Borrowings	-	-
(b)	Trade Payables	22,485,318.00	17,289,038
(c)	Other Current Liabilities	1,795,026.00	1,330,426
(d)	Short- Term Provisions	264,624.00	266,864
	Sub-total - Current liabilities	24,544,968.00	18,886,328
	Total Equity & Liabilities	232,585,882.00	185,536,619
II.	ASSETS		
1)	Non- Current Assets		
(a)	Fixed Assets	17,382.50	24,101
(b)	Deferred tax assets (net)	10,455.00	10,455
(c)	Non-current investments	51,050,000.00	51,050,000
(d)	Long term loans and advances	51,456,350.00	51,456,350
(e)	Other non-current assets	542,014.00	694,744
	Sub-total - Non-current assets	103,076,201.50	103,235,650
2)	Current Assets		
(a)	Current Investment	-	-
(b)	Inventories	-	-
(c)	Trade receivables	28,152,801.00	22,333,551
(d)	Cash and Bank equivalents	12,083,866.77	431,398
(e)	Short term loans and advances	88,940,242.83	59,203,250
(f)	Other current assets	332,769.90	332,770
	Sub-total - Current assets	129,509,680.50	82,300,969
	Total Assets	232,585,882.00	185,536,619

Place : DELHI
Dated : 08.11.2017

By Order of the Board
For GRACIOUS SOFTWARE LIMITED


YADUBIR THAKUR
Director