HYPERSOFT TECHNOLOGIES LIMITED
CIN: L62010TG1983PLC003912
Registered Office: Unit 117, 1st Floor Techno-1 Sy. No. 86, 87(P), 88(P), 88/1, Raidurg, Serilingampally Mandal, Ranga Reddy, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
Website-www.hypersoftindia.com **Email:** info@hypersoftindia.com Ph: 8143858084

Date: 29.05.2025

To
Corporate Relationship Department
The BSE Ltd.
PJ Towers, Dalal Street
Mumbai – 400 001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting
Ref: Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015

Ref: Script code: 539724

With reference to the above cited subject, we would like to inform that, Board of Directors at their Meeting held today have interalia, considered and approved the following:

1. Audited Financial Results of the Company for the Quarter and Year ended 31st March, 2025. (as enclosed)

2. Auditors Report on the Financial Results of the Company for the Quarter and Year ended 31st March, 2025, issued by the Statutory Auditors, M/s. ANANT RAO & MALLIK, Chartered Accountants, Hyderabad as required under Regulation 33 of the Listing Regulations. (as enclosed)

The Board Meeting commenced at 04.15 P.M. and concluded at 5.15 P.M.

This is for your kind information and records.

Kindly take the same on record.

Thanking you
Yours faithfully

FOR HYPERSOFT TECHNOLOGIES LIMITED

P.Manohar Reddy

HYPERSOFT TECHNOLOGIES LIMITED Hyderabad

Manohar Reddy Pandi
Company Secretary and Compliance Officer
M.No. A35524

CA INDIA Since 1983

ANANT RAO & MALLIK
Chartered Accountants

B-409 / 410, Kushal Towers, Khairatabad, Hyderabad-500004. Phone : 040-23320286 E-mail : armcas@gmail.com

29-05-2025

Independent Auditor's Report on Annual Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors
HYPERSOFT TECHNOLOGIES LIMITED

We have audited the accompanying Standalone Ind AS Financial Results of **HYPERSOFT TECHNOLOGIES LIMITED** (" the Company") for the Quarter and Year ended March 31, 2025, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations. 2015 as amended :

In our opinion and to the best of our information and according to the explanations given to us these financial results :

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 in this regard, and

(ii) give a true and fair view of the Net Profit (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under Section 133 of the Act for the year ended March 31, 2025.

Basis for Opinion :

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *`Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Statements'* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Ind AS financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Ind AS Financial Results :

These statements have been prepared on the basis of the Standalone Ind AS Financial Results. The Company's Board of Directors are responsible for the preparation of these Standalone Ind AS financial statements that give a true and fair view of the Net Profit and Other Comprehensive Income and other financial information in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with relevant rules issued thereunder and in compliance with Regulation 33 of the Listing Regulations.

ANANT RAO & MALLIK Hyderabad Chartered Accountants

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities ; selection and application of appropriate accounting policies ; making judgments and estimates that are reasonable and prudent ; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone Ind AS financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Ind AS Financial Statements:

Our objectives are to obtain reasonable assurance about whether the Standalone Ind AS financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of the users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also :

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence, whether a material uncertainity exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainity exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion.



Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we hav complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters :

The audited standalone financial statements include the results for the quarter ended March 31, 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the 3rd quarter of the current financial year which were subject to limited review by us and another auditor.

For ANANT RAO & MALLIK
Chartered Accountants
Firm Regn. No. 006266S

V.ANANT RAO
Partner
Membership No. 022644
Date : 29-05-2025
UDIN : 25022644BMJURS7795

HYPERSOFT TECHNOLOGIES LIMITED

CIN: L62010TG1983PLC003912

Regd Office: Unit 117, 1st Floor Techno-1 Raidurg, Serilingampally Mandal, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31-03-2025

Amt in Lacs except EPS

Sl. No.		For Quarter ended			Year to date	Year Ended
	Particulars	**31-03-2025**	**31-12-2024**	**31-03-2024**	**31-03-2025**	**31-03-2024**
	(Refer Notes Below)	**(Audited)**	**(Unaudited)**	**(Audited)**	**(Audited)**	**(Audited)**
	Nature of Report - Standalone or Consolidated	**Standalone**	**Standalone**	**Standalone**	**Standalone**	**Standalone**
	REVENUE :					
I	Revenue from Operations	777.41	12.00	18.85	804.75	82.67
II	Other Income	(5.13)	5.26	3.96	5.99	10.40
III	**Total Revenue (I + II)**	772.28	**17.26**	**22.81**	**810.73**	**93.07**
IV	**EXPENSES :**					
	a) Cost of Inputs consumed	599.21	85.64	-	684.85	-
	b) Changes in Inventories of Finished Goods	-	-	-	-	0.50
	a) Employee Benefits Expense	27.87	7.03	29.26	46.67	72.48
	b) Finance Cost	0.36	-	0.08	0.59	0.58
	c) Depreciation and Amortisation Expense	0.39	0.10	(1.70)	0.67	1.88
	d) Any Item exceeding 10 % of the total expenditure	-		-	-	
	e) Other Expenses	15.93	1.85	7.25	30.64	42.65
	Total Expenses	**643.76**	**94.62**	**34.89**	**763.41**	**118.09**
V	**Profit / (Loss) before Exceptional and Extraordinary items (III-IV)**	**128.52**	**(77.36)**	**(12.08)**	**47.32**	**(25.02)**
VI	**a) Exceptional Items**	-	-	(38.26)	-	39.55
	b) Extraordinary Items	-	-	-	-	-
VII	**Profit / (Loss) Before Tax (V - VI)**	**128.52**	**(77.36)**	**(50.34)**	**47.32**	**(64.57)**
VIII	**Tax Expense :**					
	(a) Current Tax	12.52	-	2.22	12.52	2.93
	(b) Income Tax - Earlier Years	7.85	-	-	7.85	-
	(c) Deferred Tax	6.31	-	(0.53)	6.31	(0.53)
IX	**Profit/(Loss) After Tax (Continuing operations) (VII - VIII)**	**101.84**	**(77.36)**	**(52.03)**	**20.64**	**(66.97)**
X	**Other Comprehensive Income (Net)**	-	-	(0.30)	-	(34.36)
XI	**Total Comprehensive Income (IX + X)**	101.84	(77.36)	(52.33)	20.64	(101.33)
XII	**Paid-up Share Capital**	449.22	449.22	449.22	449.22	449.22
XIII	**Face Value of the Shares**	Rs. 10.00	Rs. 10.00	Rs. 10.00	Rs. 10.00	Rs. 10.00
XIV	**Other Equity :**					
	- Total Reserves	(206.95)	(308.79)	(227.59)	(206.95)	(227.59)
XV	**Earnings Per Share (before extraordinary items) (of Rs. 10/- each) Not Annualised :**					
	a) Basic	2.40	(1.82)	(1.22)	0.49	(1.58)
	b) Diluted	2.40	(1.82)	(1.22)	0.49	(1.58)

Notes:

1) The above audited financial results were reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 29.05.2025 and the audit of the same have been carried out by the Statutory Auditors of the company.

2) The Company had adopted the Indian Accounting Standards (Ind AS) from April 1, 2017 and these financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 an other accounting principles generally acepted in India.

3) The format of unaudited quarterly results as prescribed by SEBI's Circular CIR/CFD/CMD / 15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI Circular dated 5th July, 2016, Ind AS and Schedule III of the Companies Act, 2013.

4) The Company has one reportable business segment viz., Software Development

5) The previous period figures have been rearranged / regrouped, wherever necessary, to confirm to current period classification.

By and on behalf of the Board of Directors of
HYPERSOFT TECHNOLOGIES LIMITED

Place : Singapore
Date : 29.05.2025

N. Purna Babu

Narra Purna Babu
Managing Director
DIN: 10674419

HYPERSOFT TECHNOLOGIES LIMITED

CIN NO. L62010TG1983PLC003912

Regd Office: Unit 117, 1st Floor Techno-1 Raidurg, Serilingampally Mandal, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081

BALANCE SHEET AS AT 31-03-2025

Particulars	As at 31-03-2025 Rs. In Lakhs	As at 31-03-2024 Rs. In Lakhs
I. ASSETS		
(1) Non-Current Assets :		
(a) Property, Plant and Equipment	3.24	3.24
(b) Other Intangible Assets	0.22	0.38
(c) Financial Assets :	-	-
(i)Other financial assets	2.87	3.07
(d) Deferred Tax Assets (Net)	-	6.28
(e) Other Non-Current Assets	-	-
Total Non-Current Assets	**6.33**	**12.98**
(2) Current Assets :		
(a) Inventories	-	-
(b) Financial Assets :		
i) Investments	-	-
ii) Loans and Advances	-	-
iii) Trade Receivables	179.62	7.70
iv) Cash and Cash Equivalents	45.84	8.12
v) Other Bank balances	4.04	237.61
vi) Other financial assets	-	1.67
(c) Current Tax assets	28.24	6.66
(d) Other Current Assets	47.65	4.17
Total Current Assets	**305.39**	**265.93**
Total Assets	**311.72**	**278.92**
II. EQUITY AND LIABILITIES		
(1) Equity :		
(a) Equity Share capital	449.22	449.22
(b) Other Equity	(206.95)	(227.59)
Total Equity	**242.27**	**221.63**
(2) Liabilities :		
Non-Current Liabilities :		
(a) Financial Liabilities :	-	-
(i) Others	-	-
(b) Provisions	-	37.92
(c) Deferred Tax Liabilities (Net)	0.03	-
Total Non-Current Liabilities	**0.03**	**37.92**
Current Liabilities :		
(a) Financial Liabilities :		
i) Short Terms Borrowings	(0.00)	1.60
ii) Trade Payables	-	-
a) MSME Enterprises	1.70	-
b) Others	4.75	1.51
iii) Other Liabilities	7.83	1.72
(b) Other Current Liabilities	52.09	5.66
(c) Provisions	3.05	8.88
Total Current Liabilities	**69.43**	**19.37**
Total Liabilities	69.46	57.29
Total Equity & Liabilities	**311.72**	**278.92**

Place : Singapore
Date : 29.05.2025

By and on behalf of the Board of Directors of
HYPERSOFT TECHNOLOGIES LIMITED

N. Purna Babu

Narra Purna Babu
Managing Director
DIN: 10674419

HYPERSOFT TECHNOLOGIES LIMITED

CIN NO. L62010TG1983PLC003912

Regd Office: Unit 117, 1st Floor Techno-1 Raidurg, Serilingampally Mandal, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31-03-2025

Sno.	Particulars	2024-25	2023-24
		Rs. In Lakhs	Rs. In Lakhs
A.	**Cash Flow from Operating Activities**		
	Net Profit / (Loss) before Tax	47.32	(64.57)
	Adjustments for:		
	Depreciation	0.67	1.88
	Finance Cost	0.59	0.58
	Interest Income	(5.72)	(9.47)
	Loss on Sale of Assets	-	3.05
	Current Tax Paid (Net of Refunds)	-	3.00
	Operating Profit / (Loss) before Working Capital Changes	**42.85**	**(65.54)**
	Non-Current Provisions	(37.92)	14.80
	Financial Liabilities	6.11	(0.64)
	Increase / (Decrease) in Trade Payables	4.94	(1.30)
	Increase / (Decrease) in Other Current Liabilities	46.44	(2.45)
	Increase / (Decrease) in Short Term Provisions	(5.83)	1.98
	Decrease / (Increase) in Inventory	-	37.00
	Decrease / (Increase) in Trade Receivables	(171.93)	1.52
	Decrease / (Increase) in Other Financial Assets	0.20	(123.52)
	Decrease / (Increase) in Other Current Assets	170.19	(1.03)
	Cash generated from Operating Activities	55.04	(139.17)
	Income Tax Paid	(20.37)	-
	Net Cash Flow from Operating Activities	**34.67**	**(139.17)**
B.	**Cash Flow from Investing Activities :**		
	Acquisition of Property, Plant Equipment	(0.49)	-
	Sale of Property, Plant Equipment	-	145.09
	Interest received	5.72	9.47
	Net Cash Flow from Investing Activities	**5.23**	**154.56**
C.	**Cash Flow from Financing Activities :**		
	Increase / (Decrease) in Short Term Borrowings	(1.60)	(12.30)
	Equity Shares Issued	-	-
	Decrease in Capital Work-in-Progress	-	-
	Finance Costs	(0.59)	(0.58)
	Net Cash Flow from Financing Activities	**(2.18)**	**(12.87)**
	Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)	37.72	2.52
	Opening Cash and Cash Equivalents	8.12	5.60
	Closing Cash and Cash Equivalents	**45.84**	**8.12**

By and on behalf of the Board of Directors of
HYPERSOFT TECHNOLOGIES LIMITED

Place : Singapore
Date : 29.05.2025

N. Purna Babu

Narra Purna Babu
Managing Director
DIN: 10674419

HYPERSOFT TECHNOLOGIES LIMITED
CIN: L29309TG1983PLC003912
Registered Office: Unit 117, 1st Floor Techno-1 Sy. No. 86, 87(P), 88(P), 88/1, Raidurg, Serilingampally Mandal, Ranga Reddy, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081
Website-www.hypersoftindia.com **Email:** info@hypersoftindia.com Ph: 8143858084

Date: 29.05.2025

To,
Corporate Relations Department.
The B S E Limited
P.J Towers, Dalal Street
Mumbai – 400001

Dear Sir,

Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.

Ref: Script code: 539724

DECLARATION FOR UNMODIFIED OPINION

I, Narra Purna Babu, Managing Director of the Company, hereby declare that the Statutory Auditors of the Company i.e. M/s. ANANT RAO & MALLIK, Chartered Accountants, Hyderabad have issued an Audit Report with Unmodified Opinion on Annual Audited Financial Results for the Quarter and Year Ended 31st March, 2025.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015 as amended vide its circular no CIR/CFD/CMD/56/2016 dated 27th May, 2016.

Thanking You,
Yours Faithfully,

For Hypersoft Technologies Limited

N. Purna Babu

Narra Purna Babu
Managing Director
DIN: 10674419