

Laffan Software Limited

(CIN : L72200AS1985PLC002426)

Regd Office: 205, Haribol Roy Market, A.T.Road, 2nd Floor, Near Saraf Building, Guwahati - 781 001

Corp. Office : 21/7, Sahapur Colony, Ground Floor, Kolkata – 700 053

Email: laffan@mail.com

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs. In Lacs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income From Operations						
	(a) Net Sales / Income from Operations (Net of Excise Duty)	-	-	-	-	-	10.990
	(b) Other Operating Income	1.425	1.440	1.320	2.865	2.370	5.115
	Total Income from Operations	1.425	1.440	1.320	2.865	2.370	16.105
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	0.890	10.955
	(d) Employee benefits expense	0.893	0.892	0.895	1.785	0.900	3.585
	(e) Depreciation and amortisation expense	-	-	-	-	-	0.001
	(f) Other expenses	0.673	2.422	0.282	3.095	2.650	5.791
	Total Expenses	1.566	3.314	1.177	4.880	4.440	20.332
3	Profit / (Loss) from Operations before other income, finance costs and exceptional items (1-2)	(0.141)	(1.874)	0.143	(2.015)	(2.070)	(4.227)
4	Other Income	-	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3-4)	(0.141)	(1.874)	0.143	(2.015)	(2.070)	(4.227)
6	Finance Costs	-	-	-	-	-	-
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	(0.141)	(1.874)	0.143	(2.015)	(2.070)	(4.227)
8	Exceptional Items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7-8)	(0.141)	(1.874)	0.143	(2.015)	(2.070)	(4.227)
10	Tax Expense	-	-	-	-	-	-
11	Net Profit / (Loss) from ordinary activities after tax (9-10)	(0.141)	(1.874)	0.143	(2.015)	(2.070)	(4.227)
12	Extraordinary items (net of tax Rs. Nil Lakhs)	-	-	-	-	-	-
13	Net Profit / (Loss) for the period (11-12)	(0.141)	(1.874)	0.143	(2.015)	(2.070)	(4.227)
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)	(0.141)	(1.874)	0.143	(2.015)	(2.070)	(4.227)
17	Paid-up Equity Share Capital (Face Value of Rs.10/- per Share)	1,522.170	1,522.170	1,522.170	1,522.170	1,522.170	1,522.170
18	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	-	751.456
19.i	Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised)						
	(a) Basic	-	-	0.001	-	-	-
	(b) Diluted	-	-	0.001	-	-	-
19.ii	Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised)						
	(a) Basic	-	-	0.001	-	-	-
	(b) Diluted	-	-	0.001	-	-	-

Notes:

- 1** The above results are in compliance with Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate Affairs. The results for the previous periods have been restated as per Ind AS. The standalone financial results of the Company for the quarter and half year ended 30th September, 2023 have been reviewed by the Audit Committee at their meeting held on 07th November, 2023 and have been approved by the Board of Directors at its meeting held on 07th November, 2023.
- 2** The Statutory Auditors have carried out a "Limited Review" of the above financial results for the Quarter / Half year ended 30th September, 2023.
- 3** PreVIOUS period/Year figures have been regrouped/reclassified to make them comparable with those of current period/year.

For Laffan Software Limited

Sandip Kumar Singh
Director

(DIN : 08443518)

Place : Kolkata
Date : 07.11.2023

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Standalone Statement of Assets and Liabilities

(Rs. In Lacs)

Sr No	Particulars	Current Half	Previous Year ended
		Year ended 30th September, 2023 (Unaudited)	31st March, 2023 (Audited)
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share Capital	1,522.170	1,522.170
	(b) Reserves and Surplus	743.090	745.105
	(c) Money received against share warrants	-	-
	Sub-total - Shareholder's funds	2,265.260	2,267.275
2	Share Application Money - pending allotment	-	-
3	Minority interest	-	-
4	Non-Current Liabilities		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total - Non-Current Liabilities	-	-
5	Current Liabilities		
	(a) Short-term borrowings	-	-
	(b) Trade payables	-	-
	(c) Other current liabilities	0.200	0.075
	(d) Short-term provisions	-	-
	Sub-total - Current Liabilities	0.200	0.075
	TOTAL - EQUITY AND LIABILITIES	2,265.460	2,267.350
B	ASSETS		
1	Non-Current Assets		
	(a) Fixed assets	0.000	0.000
	(b) Goodwill on consolidation	-	-
	(c) Non-current investments	369.618	369.618
	(d) Deferred tax assets (net)	-	-
	(e) Long-term loans and advances	-	-
	(f) Other non-current assets	0.771	1.021
	Sub-total - Non-Current Assets	370.389	370.640
2	Current assets		
	(a) Current investments	-	-
	(b) Inventories	1,828.123	1,828.123
	(c) Trade recivables	4.400	4.400
	(d) Cash and cash equivalants	10.648	12.288
	(e) Short-term loans and advances	-	-
	(f) Other current assets	51.900	51.900
	Sub-total - Current Assets	1,895.071	1,896.711
	TOTAL - ASSETS	2,265.460	2,267.351

For Laffan Software Limited

Place: Kolkata
Date : 07.11.2023Sandip Kumar Singh
Director
(DIN : 08443518)

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Cash Flow Statement for the Half year ended September 30, 2023

Rs. In Lakh

	Half year ended 30th September, 2023 (Unaudited)	Year Ended 31st March, 2023 (Audited)
A. Cash Flow From Operating Activities		
Net Profit before taxation	-2.015	-4.227
Add: Depreciation	-	0.000
Add: Interest Expenses	-	-
Add: Loss on sale of Fixed Asset	-	-
Less : Profit on sale of Fixed Asset	-	-
Less :Interest on income	-	-
Operating Profit before working Capital Changes	-2.015	-4.227
Adjustment for:		
Non Current Financial Assets		-
Other Non Current Assets	0.251	-
Inventories	-	10.955
Trade receivable	-	-
Other Current Assets	-	-
Loans and Advances	-	-
Trade payable and other Liabilities	-	-
Other Financial Liabilities	-	-
Other Current liabilities	0.125	-0.200
Net Cash inflow from/(outflow) from operating activities	-1.639	6.528
B. Cash flow from Investing Activities		
Sale Proceeds from fixed Assets	-	-
Sale Proceeds from Investments	-	-
Interest received	-	-
Fixed Assets Purchase	-	-
Income tax	-	-
Net Cash inflow from/(outflow) from Investing Activities	-	-
C. Cash flow from Financing Activities		
Proceeds from Borrowing	-	-
Interest paid	-	-
Dividend Paid	-	-
Net Cash inflow from/(outflow) from Financing Activities	-	-
Net Increase /(decrease) in cash and Cash Equivalents	-1.639	6.528
Opening cash and Cash Equivalents	12.288	5.760
Closing cash and Cash Equivalents	10.648	12.288

For Laffan Software Limited

Place : Kolkata
Date : 07.11.2023

Sandip Kumar Singh
Director
(DIN : 08443518)