



FUNNY SOFTWARE LIMITED

(Formally known as funny software private limited)

Date: 08th July, 2022

To,

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001
Security Code: 539169
Scrip ID: FUNNY

SUB: SUBMISSION OF AUDITED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED ON 31.03.2022.

Dear Sir,

Please find enclosed herewith Audited Financial Results for the quarter and year ended on 31st March, 2022 as approved by the Board of Directors of the Company, in their Board Meeting held on 30th May, 2022 along with Audit Report issued by the Statutory Auditors of the company.

Also find the enclosed attachment of Cash Flow statement as on 31.03.2022 and Declaration of Unmodified Audit Report, pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the period ended on 31.03.2022.

Please update the same in your record.

Thanking you,

FOR FUNNY SOFTWARE LIMITED


RAM NARESH
DIRECTOR

DIN: 07342519

REGISTERED OFFICE: Office No 208, 2nd Floor, Plot No. A-1 Madhuban Tower, Veer Savarkar Block,
Shakarpur, Delhi - 110092

Email: funny_soft@yahoo.com; CIN: U72300DL2007PLC165836;

Website: www.funnysoftwarelimited.com

Statement of Audited Financial Results for the quarter and year ended 31.03.2022

Particulars		Quarter Ended			Year Ended	
		3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended	Current Year Ended	Previous Year Ended
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Total Income from Operations	8.80	6.23	11.23	28.69	38.55
II.	Other Income	-	-	-	-	-
III.	Total Revenue (I+II)	8.80	6.23	11.23	28.69	38.55
IV.	Expenses					
	a) Cost of Materials consumed		-	-	-	-
	b) Purchase of Stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, WIP and stock in trade	-	-	-	-	-
	d) Employee benefits expenses	6.35	2.61	5.95	19.37	29.12
	e) Depreciation and amortization expenses	-	-	0.03	-	0.14
	f) Other expenses	2.22	1.62	3.77	8.51	8.75
	Total Expenses	8.57	4.23	9.75	27.88	38.00
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	0.23	2.00	1.48	0.81	0.55
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	0.23	2.00	1.48	0.81	0.55
VIII	Extraordinary items	-	-	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	0.23	2.00	1.48	0.81	0.55
X	Tax expenses					
	a) Current Tax	0.15	-	0.24	0.15	0.10
	a) Income Tax Adjustment	-	-	-	-	0.14
	a) MAT Credit Entitlement	-	-	-	-	-
	b) Deferred Tax Liabilities / (Assets)	0.08	-	0.05	0.08	0.05
XI	Profit (Loss) for the period from continuing operations (IX-X)	0.01	2.00	1.19	0.59	0.27
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)	0.01	2.00	1.19	0.59	0.27
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)	0.01	2.00	1.19	0.59	0.27
XVIII	Earnings per equity share (for					

	continuing operation):					
	(1) Basic	0.000	0.000	0.021	0.000	0.123
	(2) Diluted	0.000	0.000	0.021	0.000	0.123
XIX	Earnings per equity share (for discontinued operation):					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XX	Earning Per Share (for discontinued & continuing operations)					
	a) Basic	0.000	0.000	0.021	0.000	0.123
	b) Diluted	0.000	0.000	0.021	0.000	0.123

Notes:

1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on May 30, 2022.

2) The Figures are subject to Audit report issued by the statutory auditors of the company.

3) The above results are prepared in accordance with Indian Accounting standard (Ind-AS), the provisions of Companies Act, 2013 as applicable and guidelines issued by the SBEI. The Ind-AS are prescribed under section 133 of Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rule, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

4) As the Company's business activity falls within a single segment, therefore segment reporting is not applicable.

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

FOR FUNNY SOFTWARE LIMITED



DIN: 07342519

Date: 30.05.2022

Place: Delhi

STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2022

		Amount in Lakh	
S. No.	Particulars	As at 31.03.2022	As at 31.03.2021
		Audited	Audited
A	ASSETS		
1	<u>Non- Current Assets</u>		
	(a) Property, Plant and Equipment	0.42	0.42
	(b) Capital Work-in-Progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets		
	(i) Investments	73.00	73.00
	(ii) Loan & Advances	18.05	-
	(iii) Other financial assets	-	-
	(e) Deferred tax assets (net)	0.47	0.55
	(f) Other Non-Current Assets	1.54	1.54
	Total Non-Current Assets	93.48	75.51
2	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade Receivables	404.06	434.06
	(ii) Cash and Bank equivalents	43.14	34.02
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loan & Advances	1,976.54	2,115.53
	(v) Investment	-	-
	(c) Other Current Assets	13.99	9.83
	Total Current Assets	2,437.73	2,593.45
	TOTAL ASSETS	2,531.22	2,668.96
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	2,008.00	2,008.00
	(b) Other Equity	156.12	155.53
	(c) Money received against share warrants	-	-
	Total Equity	2,164.12	2,163.53
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	81.57	-
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Non-Current Liabilities	-	-
	Total Non-Current Liabilities	81.57	-
2	Current Liabilities		
	(a) Financial Liabilities		

(i) Borrowings	26.29	38.04
(ii) Trade Payables	191.86	243.86
(iii) Other Financial Liabilities	-	-
(b) Other Current Liabilities	67.13	223.43
(c) Provisions	0.25	0.10
Total Current Liabilities	285.53	505.43
TOTAL EQUITY AND LIABILITIES	2,531.22	2,668.96

FOR FUNNY SOFTWARE LIMITED



DIN: 07342519

Date: 30.05.2022

Place: Delhi

Cash Flow Statement for the year ended 31st, March 2022

Particulars	Amount in Lakh	
	Year ended 31.03.2022	Year ended 31.03.2021
<u>(A) CASH FLOW FROM OPERATING ACTIVITIES:-</u>		
1. Net profit before tax	0.81	0.55
2. Adjustment for:		
Add: Depreciation & Amortization Expenses	-	0.14
Add: Amortization Expenses / Written off	-	-
Operating Profit before Working capital changes	0.81	0.69
<u>3. Working Capital Changes:</u>		
Decrease (Increase) in Trade & Other Receivables	30.00	10.00
Increase (Decrease) in Trade & Other Payables	(52.00)	-
Decrease (Increase) in Other Current Assets	(4.15)	12.32
Decrease (Increase) in Inventories	-	-
Increase (Decrease) in Current Liabilities & Provisions	(21.18)	6.52
Increase (Decrease) in Other Liabilities	-	-
Net Changes in Working Capital	(47.33)	28.84
<u>Cash Generated from Operations</u>	(46.52)	29.53
Adjustment of Taxes	-	1.27
Net Cash Flow from Operating Activities (A)	(46.52)	28.26
<u>(B.) CASH FLOW FROM INVESTING ACTIVITIES :</u>		
<u>Non Current Financial Assets</u>		
(Increase) Decrease in Loans & Advances	(18.05)	-
<u>Current Financial Assets</u>		
(Increase) Decrease in Loans & Advances	138.99	104.29
(Increase) Decrease in Non Current Investment	-	(50.00)
(Increase) Decrease in Non Current Assets	-	-
Net Cash Flow from Investing Activities (B)	120.94	54.29
<u>(C.) CASH FLOW FROM FINANCING ACTIVITIES :</u>		
Issue of share capital and Proceeds from Share Application Money	-	-
<u>Non Current Financial Assets</u>		
Increase / (Decrease) in Borrowings	(53.55)	(43.08)
<u>Current Financial Assets</u>		
Increase / (Decrease) in Borrowings	(11.75)	(9.00)
Increase in Preliminary Expenses	-	-
Net Cash Flow from Financing Activities (C)	(65.30)	(52.08)

Net Increase / (Decrease) in Cash & Cash Equivalents (A-B+C)	9.12	30.47
Cash and cash equivalents at the beginning of the year / Period	34.02	3.55
Cash and cash equivalents at the end of the year/ Period	43.14	34.02
* Note: The above Cash Flow Statement has been prepared under "Indirect Method" as set out in the Accounting Standard		

FOR FUNNY SOFTWARE LIMITED



DIN: 07342519

Date: 30.05.2022

Place: Delhi



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(Formally known as funny software private limited)

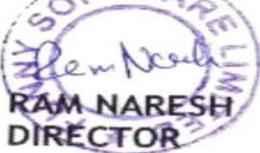
Declaration of Unmodified Audit Report Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, RAM NARESH, Director of FUNNY SOFTWARE LIMITED having its registered office at Office No 208, 2nd Floor, Plot No. A-1 Madhuban Tower, Veer Savarkar Block, Shakarpur, Delhi – 110092 hereby declare that Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended 31st March, 2022.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosures) Requirements, 2015, as amended and circular no. CIR/CFD/CMD/56//2016 dated May 27, 2016.

Please update the same in your records.

FOR FUNNY SOFTWARE LIMITED



DIN: 07342519

Date: 30.05.2022

Place: Delhi

**REGISTERED OFFICE: Office No 208, 2nd Floor, Plot No. A-1 Madhuban Tower, Veer Savarkar Block,
Shakarpur, Delhi - 110092**

Email: funny_soft@yahoo.com; CIN: U72300DL2007PLC165836;

Website: www.funnysoftwarelimited.com

Tarun Anil Gupta & Co.

Chartered Accountants

1933/16, Faridabad HR-121002

E-mail : catarungupta24@gmail.com



Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We have audited the quarterly financial results of **M/S FUNNY SOFTWARE LIMITED.** for the quarter ended 31.03.2022 and the year to date results for the period 01.04.2021 to 31.03.2022, attached herewith, being submitted by the company pursuant to the requirement 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 05, 2016

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net profit and other financial information for the quarter ended 31.03.2022 and the year to date results for the period 01.04.2021 to 31.03.2022.

**(Tarun Anil Gupta & Co.)
Chartered Accountants**



**CA. Tarun Gupta
(Prop.)
MEMBERSHIP NO. 540631
FRN. 032902N**

**Place: New Delhi
Date: 30.05.2022**