

Parle Software Ltd.

CIN:L29595MH1983PLC029128

Bridge to Technology



Regd.Off. : 6-B, Knox Plaza, Ground Floor, Near Grand Homotel Hotel, Off. Link Road, Malad (W), Mumbai : 400064.
Tel.: 2876 9986 Fax: 4003 3979 Website: www.parlesoftwares.com Email: parle.software@gmail.com, info@parlesoftwares.com

14th November, 2018

To,
BSE Ltd.,
Corporate Relationship Department,
1st Floor, Rotunda Building,
P.J. Towers, Dalal Street,
Fort, Mumbai – 400 001.

BSE Script Code: 532911

Sub: Submission of Un-audited Financial Result of the Company for the Second Quarter and Half Year ended on 30th September, 2018 along with Limited Review Report pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Dear Sir,

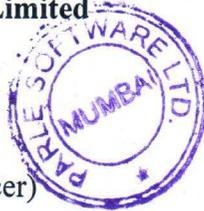
As scheduled, at the fourth meeting of the Board of Directors of the Company for the Financial Year 2018-19 held on Wednesday, 14th November, 2018 at the Registered Office of the Company, the Un-audited Financial Results of the Company along with the Statement of Assets and Liabilities and Limited Review Report for the second quarter and half year ended 30th September, 2018 was approved and adopted pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. Meeting commenced at 05.30 p.m. and concluded at 08.45 p.m. A copy of the same is enclosed herewith for your kind perusal and record. The said Financial Results will be released for publishing in the Newspapers and same will be uploaded on the website of the Company on www.parlesoftwares.com.

Kindly take the above information on your records.

Thanking you,

Yours Faithfully,
For Parle Software Limited

Sheena Karkera
(Chief Financial Officer)



Encl: As above

PARLE SOFTWARE LIMITED CIN No. L29595MH1983PLC029128

Regd (O): 6B, Knox Plaza, Mind Space, Off. Link Road, Malad (W), Mumbai-400 064.

Tel No. 022-40033979 Fax: 022-40033979, Email: parle_software@gmail.com, info@parlesoftwares.com, Website: www.parlesoftwares.com

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2018

(Rs. in Lakhs except EPS)

Sl.No.	PARTICULARS	Quarter ended			Half Year ended		Year ended
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	
I)	Revenue From Operation	451.84	193.69	4.82	645.53	9.19	16.62
II)	Other Income	-	-	-	-	-	-
III)	Total Revenue (I+II)	451.84	193.69	4.82	645.53	9.19	16.62
IV)	Expenses:						
	a) Cost of material consumed	-	-	-	-	-	-
	b) Purchase of stock-in-trade	360.95	140.34	-	501.29	-	-
	c) Changes in inventories of finished goods, stock in trade and work-in-progress	(4.05)	(1.35)	-	(5.40)	-	-
	d) Excise Duty	-	-	-	-	-	-
	e) Employee benefits expenses	3.06	1.41	1.20	4.47	2.58	4.63
	f) Finance Costs	12.19	0.21	-	12.40	0.04	0.02
	g) Depreciation and amortisation expense	0.09	0.10	(0.27)	0.19	0.19	0.39
	h) Other expenses	5.55	3.21	3.31	8.76	5.50	10.46
	Total Expenses (IV)	377.79	143.91	4.24	521.71	8.31	15.50
V)	Profit (+) / Loss (-) before Exceptional and Tax (III-IV)	74.05	49.78	0.58	123.82	0.88	1.12
VI)	Exceptional items	-	-	-	-	-	-
VII)	Profit (+) / Loss (-) before Tax (V-VI)	74.05	49.78	0.58	123.82	0.88	1.12
VIII)	Tax Expenses						
	1) Current Tax	38.00	-	-	38.00	0.14	0.13
	2) Deferred Tax	-	-	0.23	-	0.23	0.45
	3) Excess / Short Provision of Tax	-	-	-	-	-	0.12
IX)	Profit (+) / Loss (-) for the period (VII-VIII)	36.05	49.78	0.35	85.82	0.51	0.42
X)	Other Comprehensive Income (OCI)						
	A) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	B) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
XI)	Total Comprehensive Income for the period	36.05	49.78	0.35	85.82	0.51	0.42
XII)	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
XIII)	Other Equity						
	Earnings Per Share (of Rs. 10/- each) (not annualised)						
	(1) Basic (Rs. Per Share)	0.2575	0.3556	0.0025	0.6130	0.0036	0.0030
	(2) Diluted (Rs. Per Share)	0.2575	0.3556	0.0025	0.6130	0.0036	0.0030

Notes:

1 The above Unaudited Financial results of the Company for the Quarter and half year ended 30 September 2018 have been reviewed by the Audit Committee taken on record by the Board of Directors at their respective meetings held on 14 November 2018.

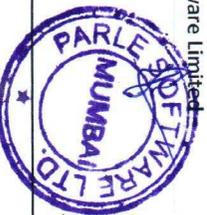
2 The unaudited results for the quarter and half year ended have been subjected to limited review by the Statutory Auditors of the Company.



3	Segment wise Revenue Results and Capital Employed	(Rs. in Lakhs)		
		Quarter ended 30.09.2018 Unaudited	30.06.2018 Unaudited	Half Year ended 30.09.2018 Unaudited
	Particulars			
	Segment Revenue:			
	a. Infrastructure & Real Estate	NIL	NIL	NIL
	b. Waste Papers & Allied Products	451.84	193.69	645.53
	Net Sales/Income From Operation	451.84	193.69	645.53
	Segment Results:			
	a. Infrastructure & Real Estate	NIL	NIL	NIL
	b. Waste Papers & Allied Products	94.94	54.71	149.65
	Less: Interest	12.19	0.21	12.40
	Segment Result (Waste Papers & Allied Products)	82.75	54.50	137.25
	Total Segment Result before Tax	82.75	54.50	137.25
	Less: Other Unallocable Expenditure (Net Off)	8.71	4.72	13.43
	Total Profit before Tax	74.05	49.78	123.82
	Capital Employed :			
	(Segment Assets - Segment Liabilities)			
	a. Infrastructure & Real Estate	1,987.13	1,973.40	1,987.13
	b. Waste Papers & Allied Products	107.74	52.59	107.74
	c. Unallocable	(33.40)	(0.56)	(33.40)
	TOTAL CAPITAL EMPLOYED	2,061.47	2,025.43	2,061.47
	Items of Incomes/Expenses/Assets/Liabilities including borrowings/advances, provision for various taxes, common administrative expenses, etc., which are not directly attributable/identifiable/allocable to an operating segment have been shown as Unallocable Items.			
	The Company was primarily operating in the single segment of Infrastructure & Real Estate upto the Financial Year ended 31.03.2018 therefore segment reporting for the quarter ended 30th September, 2017 and Financial Year ended 31st March, 2018 was not applicable. From Financial Year 2018-19 the Company has commenced the trading activities of waste papers & allied products, therefore, the company has two reportable segment i.e. Infrastructure & Real Estate and Waste Paper & Allied Products therefore segment reporting has been provided for the current quarter & half year ended 30th September, 2018 in accordance with IND AS 108.			
4	The aforesaid unaudited financial results for the quarter and half-year ended 30th September 2018, has been prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under section 133 of the Companies Act, 2013 read with relevant notices issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.			
5	The figures for the previous period have been regrouped/ reclassified wherever necessary.			

Place : Mumbai
Date: 14th November, 2018

By order of the Board of Directors
For Parle Software Limited
Sd/-
V.I.Garg
Director
DIN:00409946



PARLE SOFTWARE LIMITED		
Statement of Assets & Liabilities As at 30.09.2018 (Un-audited)		
(Rs. in Lakhs)		
Particulars	30.09.2018	31.03.2018
	Un-audited	Audited
ASSETS:		
Non-current assets		
(a) Property, Plant and Equipments	266.46	252.92
(b) Capital Work in Progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	-	-
(f) Intangible Assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Others (to be specified)	-	-
(i) Deferred tax assets (net)	3.12	3.12
(j) Other Non Current assets	-	-
Sub-total - Non-current assets	269.58	256.04
Current assets		
(a) Inventories	1,728.80	1,723.40
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	359.26	7.14
(iii) Cash and Cash Equivalents	1.12	1.76
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	-	-
(vi) Others (to be specified)	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	185.22	0.65
Sub-total - current assets	2,274.40	1,732.94
TOTAL ASSETS	2,543.98	1,988.99
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,400.00	1,400.00
(b) Other Equity	661.47	575.65
Sub-total-Equity	2,061.47	1,975.65
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	-	-
(d) Other Non Current Liabilities	-	-
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	300.13	-
(ii) Trade Payables	122.91	7.37
(iii) Other Financial Liabilities (other than those specified in item (c))	-	-
(b) Other Current Liabilities	14.75	3.21
(c) Provisions	44.72	-
(d) Current Tax Liabilities (Net)	-	2.76
Sub-total -current liabilities	482.51	13.34
TOTAL-EQUITY AND LIABILITIES	2,543.98	1,988.99



DHAWAN & CO.

CHARTERED ACCOUNTANTS

Add: 404, Bajrang Building, Maruti Nagar Complex, Dahisar (East), MUMBAI 400068
Mob: 8652494370 Email ID: gupta9404@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT

To,
The Board of Directors of
Parle Software Limited

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Parle Software Limited** ("The Company") for the quarter and half year ended 30th September 2018 ("The Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016.
2. The results included in the Statement is the responsibility of the Company's management and has been approved by the Board Of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind-AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Results included in the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Unaudited Financial Results included in the Statement, prepared in accordance with aforesaid Indian Accounting Standards and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for Dhawan & Co
Chartered Accountants
Firm Registration No. 002864N



M C Gupta
Partner

Membership No. 070834



Place : Mumbai

Date : 14th November 2018