November 07, 2023



FCS/STX/2023

To, The Dept. of Corporate Services The Stock Exchange Mumbai Dalal Street, Fort, Mumbai: 400001

National Stock Exchange of India Ltd. Exchange Plaza, Plot No. C/1, G Block Bandra Kurla Complex, Bandra (E), Mumbai: 400051

Subject: Outcome of the 214th Meeting of the Board of Directors of the Company held on Tuesday, November 07, 2023.

Dear Sir,

In accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 this is to intimate that the Board of Directors in its 214th Meeting held today i.e. Tuesday, November 07, 2023, at Corporate Office at FCS House, Plot No. 83, NSEZ, Noida Dadri Road, Phase II, Gautam Buddha Nagar, Noida- 201305 (U.P.), considered and approved the following business:

- Un-audited Financial Results of the Company for the quarter and half year ended on September 30, 2023, as per IND—AS Rules of Company (Indian Accounting Standard) Rules, 2015.
- Appointment of Mr. Narendra Prasad Sah as Chief Financial Officer, (Key Managerial Personnel), of the Company with effect from 7th November, 2023.

The meeting was concluded at 6:50 P.M.

This is for your information and records.

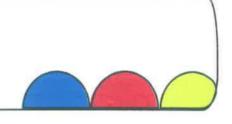
Thanking You,

Yours faithfully, For FCS Software Solutions Limited FCS Software Solutions Ltd.

Company Secretary

Harsha Sharma (Company Secretary) Membership No.: A33548

FCS Software Solutions Limited Regd. off : 205, 2nd Floor, Aggarwal Chamber IV, 27, Veer Sawarker Block, Vikas Marg. Shakerpur, Delhi 110 092 Tel: +91-011-42418371, www.fcsitd.com Corporate Office: Plot No. 83, NSEZ, Noida Phase II, Noida-201305, Tel: 0120-4635900 Fax. 0120-4635941 Email Id: Investors@fcsitd.com website: www.fcsitd.com Noida Office: A-86, Sector-57, Noida-201301, India, Tel: 0120-3061100, Fax No-0120-3061111 Plot No. 1A,Sector-73, Noida-201301 Chendigerh Office: Plot –J-7, Rajiv Gendhi Chandigerh Technology Park, Kishan Garh Chandigerh-160101 Panchkula Office: Plot No.-11, HSIIDC Park, Sector-22, Panchkula, Haryana -134109 Gurugram Office: Plot No.-54, EHTP, Sector-34, Gurugram-122004



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Independent Auditor's Review Report on Standalone Unaudited Financial Results of the Company for the Quarter and Half Year Ended September 30th, 2023 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To The Board of Directors FCS Software Solutions Limited

- We have reviewed the accompanying statement of unaudited standalone financial results of M/s FCS Software Solutions Limited ("the Company") for the quarter and half year ended September 30, 2023, (the "Statement") 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 amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, bas been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement 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 Accountant of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all



significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

- 4. We draw attention to Note No. 7 of the Statement, whereas the company has decided to create provision of Rs. 613.52 Lakhs against the loan amount recoverable from M/s FCS Foundation because of uncertainty in the recovery of the same. The Company has decided not to book interest income on the balance outstanding amount. The same will be booked on receipt basis
- 5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that accompanying statement of unaudited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SPMG & Co.

FRN: 0509249C

Chartered Accountants

(CA Sharad Poddar)AC Partner M. No. 087853

UDIN: 23087853BGWCJd 2806

& COA

Place: - New Delhi Dated: -07.11.2023

| Â | Reg. Office: 205, 2nd Floor, Agar Corporate Office: Piot No 83, | wal Chamber IV. 27. | Road, Phase-II, Gaula | Vikas Mara, Shaka | arpur, Delhi-92 da- 201305 | | |
|-------|--|-------------------------------|-------------------------------|----------------------------------|-------------------------------|-------------------------------|------------------------------|
| | STATEMENT OF STANDALONE UNAU FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBE | DITED FINANCIAL I | RESULTS OF FCS SO | OFTWARE SOLUTI WITH INDIAN AC | ONS LIMITED COUNTING STANI | DARDS (bod. AS) | Stork. |
| SNO | PARTICULARS | | | | | (iiii-A3) | (Rs. in Lac |
| S.NO. | ARTICOLARS | QUARTER ENDED | | HALF YEAR ENDED | | YEAR ENDED | |
| | | SEPT 30, 2023 UNAUDITED | JUEN 30, 2023 UNAUDITED | SEPT 30, 2022 UNAUDITED | SEPT 30, 2023 UNAUDITED | SEPT 30, 2022 UNAUDITED | MARCH 31, 2023 AUDITED |
| 1 | Revenue from Operations | 922 08 | 849 34 | 863 09 | 1,771.42 | 1,718 69 | 3,494 88 |
| 11 | Other Income | 21 65 | 59 47 | 58.61 | 81 12 | 136 88 | 220 56 |
| 19 | Total Revenue ((+ii) | 943.73 | 908.81 | 921.70 | 1,852.54 | 1.855.67 | 3,715,44 |
| 18 | Expenses | | | | | 1,000,01 | 5,710,44 |
| b. | Employee benefits expense | 489 11 | 494 32 | 547 85 | 983 43 | 1 000 6 | |
| b | Finance Costs | 30.56 | 50.31 | 46 94 | 80.87 | 1 098 54 | 2 144 2 |
| 0 | Depredation and amortisation expense | 104 16 | 102.47 | 81.41 | 206 63 | 94 45 | 174.05 |
| a | Other expenses | 240 35 | 179.02 | 185 97 | 419 37 | 387.29 | 419.56 |
| | Total Expenses | 864.18 | 826.12 | 862.17 | 1,690.30 | 1,742.39 | 742 35 |
| V | Profit ' (Loss) before exceptional Items and tax (III-IV) | 79.55 | 82.69 | 59,53 | 162.24 | | 3,480.22 |
| Vi | Exceptional Hems | (613.51) | 0.33 | | | 113.18 | 235.22 |
| VII | Profit / (Loss) before Tax (V-VI) | (533.96) | | * | (613_18) | | 31,80 |
| VIII | Tax Expenses | (000.90) | 83.02 | 59.53 | (450.95) | 113.18 | 267.02 |
| | (1) Duirent | | | | | | |
| | (2) Deferred | 16 39 | 25 45 | 14 62 | 41 85 | 20 97 | 70.60 |
| x | Profit (Loss) for the period from continuing operations (VII-VIII) | (1 24) | (1.35) | 5.82 | (2 59) | 11 87 | 1.75 |
| v | | (549.11) | 58.91 | 39.09 | (490.20) | 80.34 | 194.66 |
| ~ | ProfiV(ioss) from discontinuing operations | | <u>1</u> | 5.1 | 3 | | |
| < | Tail expense of discontinuing operations | = | | | | | |
| CI]. | ProtiV(loss) from Discontinuing operations (after tax) (X-XI) | 1 | | | | | |
| 相 | Profit (Loss) for the period (IX + XII) | (549.11) | 58,91 | 39.09 | (490.20) | 80.34 | 404.60 |
| 0V | Other Comperhensive Income/(Expense) | 2 46 | (11 96) | (4 79) | (9 51) | 5 07 | 2,602 35 |
| V. | Total Comprehensive Income (Comprising Profit (Loss) and Other Comprehensive Income for the period) | (546.66) | 46.95 | 34.30 | (499.71) | 85.42 | 2,002 35 |
| | (#) Paid-up Equity Share Capital | 17,095.53 | 17,095_53 | 17,095.53 | 17.095.53 | 17,095,53 | 17.095.53 |
| | (b) Pace Value (in Rs.). | 1 00 | 1 00 | 1.00 | 1 00 | 1 00 | 1.00 |
| VI | Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year | 34,189.79 | 34,736 45 | 34,572.82 | 34,18979 | 34,572 82 | 34,689 50 |
| VN. | Earning Per Share (Rs)* (Not annualised) | | | | | | |
| | Basic EPS (in Re.) | (0.032) | 0 003 | 0 002 | (0.029) | 0.005 | 0.011 |
| _ | Difficed EPS (in Rs.) | (0.032) | 0.003 | 0 002 | (0 029) | 0.005 | 0.011 |
| | Number of shares used in computing Earnings per Equity Shares (taken face value of Ro $1\ell_1$ | | | | | 0.000 | 0.011 |
| | Basic | 1709553100 | 1709553100 | 1709553100 | 1709553100 | 1709553100 | 1709553100 |
| | Olluteo | 1709553100 | 1709553100 | 1709553100 | 1709553100 | 1709553100 | 1709553100 |





FCS SOFTWARE SOLUTIONS LIMITED Reg. Office: 205, 2nd Floor, Agarwal Chamber IV, 27, Veer Sawarkar Block, Vikas Marg. Shakarpur, Delhi-92 Corporate Office: Plot No. 83, NSEZ, Noida Dadri Road, Phase-II, Gautam Budh Nagar, Noida- 201305 CIN No. L72100DL1993PLC179154

| Reporting of Stand Alone Segment wise Revenue, Results and Capital | Employed | | | | | (Rs. in Lacs |
|--|---|--|---|--|---|--|
| Reporting of Stand Alone Segment wise Revenue, Results and Capital | QI | UARTER ENDED | | HALF YEAR | RENDED | YEAR ENDED |
| Particulars | SEPT 30, 2023 UNAUDITED | JUNE 30, 2023 UNAUDITED | SEPT 30, 2022 UNAUDITED | SEPT 30, 2023 UNAUDITED | SEPT 30, 2022 UNAUDITED | MARCH 31, 2023 AUDITED |
| Segment Revenue | | | | | | |
| Revenue by Geographical Segment | | | | | | |
| India | 389 04 | 341.42 | 368 64 | 730 46 | 742 17 | 1,424 3 |
| USA | 533.04 | 507.93 | 494 45 | 1,040 97 | 976 51 | 2,070 5 |
| Tatal | 922.08 | 849.34 | 863.09 | 1,771.42 | 1,718.69 | 3,494.8 |
| Less Inter Segment Revenue | | | | | 1 2 3 | |
| | 922.08 | 849.34 | 863.09 | 1,771.42 | 1,718.69 | 3,494.8 |
| Net sales/Income From Operations | | | 1.000 | | | |
| Segment Results | | | | | | |
| (Profit)(4) Loss(-) before tax, interest & unallocable Expense from each | | | | Sec. 1. | | |
| segment) | 231.29 | 161 80 | 230.72 | 393 10 | 486.82 | 917.8 |
| India | 201.68 | 193 22 | 84.52 | 394 90 | 132.93 | 432 8 |
| I.SA | 432.97 | 355.02 | 315.24 | 788,00 | 619.75 | 1,350.0 |
| Total | | 59.79 | 58 61 | (532.07) | 136.88 | 220 5 |
| Add: Other Income | (591.86) | | 314.32 | 706.87 | 643.45 | 1,304 |
| Less Other Un -allocable Exp. | 375 07 | 331 80 | 314 32 | 100.01 | | |
| | (233.04) | 83.07 | 50 51 | (450.95) | 113.18 | 267.0 |
| Total Profit Before Tax | (533.96) | 83.02 | 59.53 ther approved by th | (450.95) e Board of Director | 113.18 s at its meetings he | |
| The above results have been reviewed by the Audit Committee in the mee 2023 and have been reviewed by the auditors of the Company. The results have been prepared in accordance with the recognition and to Accounting Standards) Rules 2015 (as amended) specified under section | ting held on Novem | per 07, 2023 and fu | ther approved by th | e Board of Directors | s at its meetings he notified under the | eld on November |
| The above results have been reviewed by the Audit Committee in the mee 2023 and have been reviewed by the auditors of the Company. The results have been prepared in accordance with the recognition and in Accounting Standards) Rules 2015 (as amended) specified under section Requirements) Regulations, 2015, as amended The format for Unaudited results as prescribed in SEBI's circular dated 3 and Schedule 10 (Division II) of the Companies Act, 2013, applicable to pre- | ting held on Novemb measurement princip 133 of the Companie 0th November 2015 | ber 07, 2023 and fur les of applicable In is Act 2013 and in c has been modified | ther approved by th dian Accounting Sta ompliance with Reg | e Board of Director: indards (Ind AS) as ulation 33 of the SE | s at its meetings he notified under the BI (Listing Obliga | eld on November (Companies (Indi tions and Disclose |
| The above results have been reviewed by the Audit Committee in the mee 2023 and have been reviewed by the auditors of the Company. The results have been prepared in accordance with the recognition and r Accounting Standards) Rules 2015 (as amended) specified under section Requirements) Regulations, 2015, as amended The format for Unaudited results as prescribed in SEBI's circular dated 3 and Schedule 10 (Division II) of the Companies Act, 2013, applicable to No Investor complaint was pending during the quarter | ting held on Novemb measurement princip 133 of the Companie 0th November 2015 companies that are re | ber 07, 2023 and fur les of applicable In s Act 2013 and in c has been modified iquired to comply w | ther approved by th dian Accounting Sta ompliance with Reg to comply with the r ith Ind AS | e Board of Director indards (Ind AS) as ulation 33 of the SE requirement of SEB! | s at its meetings he notified under the BI (Listing Obliga 's circular dated St | e Companies (Indi tions and Disclose th July 2017, Ind |
| The above results have been reviewed by the Audit Committee in the mee 2023 and have been reviewed by the auditors of the Company. The results have been prepared in accordance with the recognition and in Accounting Standards) Rules 2015 (as amended) specified under section Requirements) Regulations, 2015, as amended The format for Unaudited results as prescribed in SEBI's circular dated 3 and Schedule 10 (Division II) of the Companies Act, 2013, applicable to No Investor complaint was pending during the quarter Fixed asters used in the Company's business cannot be specifically identifi- believes, that it has not provided segment-wise disclosures relating to total | ting held on Novemb measurement princip 133 of the Companie 0th November 2015 companies that are re fied with any of the re 1 assets and habilities | ber 07, 2023 and fur les of applicable In is Act 2013 and in c has been modified quired to comply w eportable segments, s since a meaningful | ther approved by th dian Accounting Sta ompliance with Reg to comply with the r ith Ind AS as these are used in segregation of the a | e Board of Directors indards (Ind AS) as ulation 33 of the SE equirement of SEBI terchangeably betwe ivailable data is not | s at its meetings he notified under the BI (Listing Obliga I's circular dated Si ren various segment possible | eld on November (e Companies (Ind tions and Disclos th July 2017, Ind us The Managem |
| The above results have been reviewed by the Audit Committee in the mee 2023 and have been reviewed by the auditors of the Company. The results have been prepared in accordance with the recognition and in Accounting Standards) Rules 2015 (as amended) specified under section Requirements) Regulations, 2015, as amended The format for Unaudited results as prescribed in SEBI's circular dated 3 and Schedule 10 (Division II) of the Companies Act, 2013, applicable to No Investor complaint was pending during the quarter Fixed asters used in the Company's business cannot be specifically identifi- believes, that it has not provided segment-wise disclosures relating to tota Revenue relating to Software Export for the quarter and half year ended 5 as an of the terms of specific contracts. | ting held on Novemb measurement princip 133 of the Companie 0th November 2015 companies that are re fied with any of the re I assets and habilities September 30, 2023 i | ber 07, 2023 and fur les of applicable In is Act 2013 and in c has been modified quired to comply w eportable segments, is since a meaningful s recognised on the | ther approved by th dian Accounting St ompliance with Reg to comply with the r ith Ind AS as these are used in segregation of the a basis of time and m | e Board of Directors andards (Ind AS) as ulation 33 of the SE requirement of SEBI terchangeably betwee available data is not retarial basis based of | s at its meetings he notified under the BI (Listing Obliga 's circular dated Si ren various segmen possible on service rendered | eld on November (e Companies (Ind tions and Disclos th July 2017, Ind ts The Managem I and billed to clie |
| The above results have been reviewed by the Audit Committee in the mee 2023 and have been reviewed by the auditors of the Company. The results have been prepared in accordance with the recognition and in Accounting Standards) Rules 2015 (as amended) specified under section Requirements) Regulations, 2015, as amended. The format for Unaudited results as prescribed in SEBI's circular dated 3 and Schedule 10 (Division II) of the Companies Act, 2013, applicable to No Invector complaint was pending during the quarter. Fixed asters used in the Company's business cannot be specifically identifi- believes, that it has not provided segment-wise disclosures relating to tota. Revenue relating to Software Export for the quarter and half year ended 3 as put the terms of specific contracts. | ting held on Novemb measurement princip 133 of the Companie 0th November 2015 companies that are re fied with any of the re I assets and habilities September 30, 2023 i he loan amount recor- | ber 07, 2023 and fur les of applicable In is Act 2013 and in c has been modified quired to comply w eportable segments, is since a meaningful s recognised on the verable from FCS F | ther approved by the dian Accounting Str ompliance with Reg to comply with the r ith Ind AS as these are used in segregation of the a basis of time and m oundation because o | e Board of Directors andards (Ind AS) as ulation 33 of the SE requirement of SEBI terchangeably betwee available data is not retarial basis based of Funcertainity in the | s at its meetings he notified under the BI (Listing Obliga 's circular dated Si ren various segmen possible on service rendered recovery of the same | eld on November Companies (Ind tions and Disclos th July 2017, Ind ts The Managem I and billed to clie me The same wil |
| The above results have been reviewed by the Audit Committee in the mee 2023 and have been reviewed by the auditors of the Company. The results have been prepared in accordance with the recognition and a Accounting Standards) Rules 2015 (as amended) specified under section Requirements) Regulations, 2015, as amended The format for Unaudited results as prescribed in SEBI's circular dated 3 and Schedule III (Division II) of the Companies Act, 2013, applicable to No Investor complaint was pending during the quarter Fixed aspets used in the Company's business cannot be specifically identifi befores that it has not provided segment-wise disclosures relating to tota Revenue relating to Software Export for the quarter and half year ended 3 as per the terms of specific contracts. | ting held on Novemb measurement princip 133 of the Companie 0th November 2015 companies that are re fied with any of the re I assets and habilities September 30, 2023 i he loan amount recor- | ber 07, 2023 and fur les of applicable In is Act 2013 and in c has been modified quired to comply w eportable segments, is since a meaningful s recognised on the verable from FCS F | ther approved by the dian Accounting Str ompliance with Reg to comply with the r ith Ind AS as these are used in segregation of the a basis of time and m oundation because o | e Board of Directors andards (Ind AS) as ulation 33 of the SE requirement of SEBI terchangeably betwee available data is not retarial basis based of Funcertainity in the | s at its meetings he notified under the BI (Listing Obliga 's circular dated Si ren various segmen possible on service rendered recovery of the same | eld on November : Companies (Ind tions and Disclos th July 2017, Ind its The Managem I and billed to clic me The same wil |
| The above results have been reviewed by the Audit Committee in the mee 2023 and have been reviewed by the auditors of the Company. The results have been prepared in accordance with the recognition and a Accounting Standards) Rules 2015 (as amended) specified under section Requirements) Regulations, 2015, as amended The format for Unaudited results as prescribed in SEBI's circular dated 3 and Schedule 10 (Division II) of the Companies Act, 2013, applicable to No Investor complaint was pending during the quarter Excellasses used in the Company's business cannot be specifically identifi believes that it has not provided segment-wise disclosures relating to tota Revenue relating to Software Export for the quarter and half year ended 3 as per the terms of specific contracts. The iso ind has decided to make a provision of Rs. 613 52 Lakhs against t accounted for on receipt basis whenever the company will be able to reco The figuers for the quarter ended September 30, 2023 and September 30, | eting held on Novemb measurement princip 133 of the Companie Oth November 2015 companies that are re fied with any of the re I assets and habilities September 30, 2023 i he loan amount recov ver the same. 2022 are the balance | ber 07, 2023 and fur les of applicable In is Act 2013 and in c has been modified quired to comply w eportable segments, is since a meaningful s recognised on the verable from FCS F | ther approved by the dian Accounting Str ompliance with Reg to comply with the r ith Ind AS as these are used in segregation of the a basis of time and m oundation because o | e Board of Directors andards (Ind AS) as ulation 33 of the SE requirement of SEBI terchangeably betwee available data is not retarial basis based of Funcertainity in the | s at its meetings he notified under the BI (Listing Obliga 's circular dated Si ren various segmen possible on service rendered recovery of the same | eld on November : Companies (Ind tions and Disclos th July 2017, Ind its The Managen I and billed to clim me The same will |

Place_Norda

Dite: November 7, 2023

By order of the Board of Directors For FCS Software Solutions Ltd Solu S.C.A (Director) ð 0

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Statement of Assets and Liabilities as at September 30, 2023 (All amounts are in lakhs of Indian Rupees, unless otherwise stated)

| | Standalor | |
|---|--------------------|----------------|
| Particulars | September 30, 2023 | March 31, 2023 |
| | Unaudited | Audited |
| ISSETS | | |
| Ion-current assets | | 2 049 20 |
| roperty, Plant and Equipment | 3,635.38 | 3,848.20 |
| ntangible Assets | 13.28 | 13.52 |
| nvestment Property | 14,199.18 | 14,272.98 |
| inancial assets | | 10 750 00 |
| - Investments | 12,426.45 | 13,759.92 |
| - Loans and advances | 1,437.08 | 2,023.15 |
| - Others | 503.92 | 421.06 |
| Defenred tax assets (Net) | 78.40 | 75.81 |
| Non-Current Tax Assets (Net) | 178.10 | 133.24 |
| Current assets | | |
| Financial assets | | 270.67 |
| - Trade Receivables | 331.25 | 370.67 |
| - Cash and cash equivalents | 107.54 | 195.60 |
| - Other balances with banks | 306.33 | 293.41 |
| - Loans and advances | 71.04 | 63.70 |
| Other Current Assets | 114.50 | 76.86 |
| TOTAL | 33,402.44 | 35,548.12 |
| | | |
| EQUITY AND LIABILITIES | | |
| Equity | 17,095.53 | 17,095.53 |
| Equity Share Capital | 14,801.93 | 15,406.04 |
| Other Equity | | |
| Non-sugrent liabilities | | |
| Financial liabilities | 227.00 | 1,532.80 |
| - Borrowings | 327.60 | 342.4 |
| - Other Financial Liabilities | 350.98 | 129.4 |
| Non-Current Provisions | 136.89 | 125.4 |
| Current liabilities | | |
| Financial liabilities | | 328.4 |
| - Borrowings | | 520.4 |
| - Trade payables | | |
| (i) Total outstanding dues of Micro, Small & Medium Enterprise | 2.94 | 1.9 |
| (ii) Total outstanding dues of creditors other than Micro, | 97.59 | 102.7 |
| Small & Medium Enterprise | 23.65 | 25.8 |
| - Other Financial Liabilities | 6.53 | 20.6 |
| Current Provisions | 558.81 | 562.3 |
| Other Current Liabilities | 558.81 | 00210 |
| TOTAL | 33,402.44 | 35,548.1 |



Unaudited Standalone Statement of Cash Flows for the Half Year ended 30 September, 2022

(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

| Particulars | Half Year Ended Sept 30, 2023 | Half Year Ended Sept 30, 2022 |
|--|----------------------------------|----------------------------------|
| | Sept 30, 2023 | 3691 307 2020 |
| 1. CASH FLOW FROM OPERATING ACTIVITIES | (450.95) | 113.18 |
| Net Profit Before Tax | (450.55) | |
| Adjustments for : | 206.63 | 161.71 |
| Depreciation and amortisation | 613.52 | |
| Provision for doubtful debts | (79.56) | (107.40) |
| Interest income | 80.87 | 94.45 |
| Finance costs | 370.51 | 261.94 |
| Working capital adjustments: | 39.42 | (398.80) |
| (Increase)/Decrease in Trade Receivables | | (94.08) |
| (Increase)/Decrease in Loans and Advances | 578.73 | (9.68) |
| (Increase)/Decrease in Other Assets | (824.64) | 5.36 |
| Increase/(Decrease) in Trade Payables | (4.12) | (6.92) |
| Increase/(Decrease) in Provisions | (6.64) | 486.05 |
| Increase/(Decrease) in Current Liabilities | 3.06 | 243.89 |
| Cash Generated from Operations | 156.33 | |
| Income Tax Paid | 70.60 | 24.85 |
| NET CASH GENERATED/(USED IN) BY OPERATING ACTIVITIES (1) | 85.73 | 219.04 |
| 2. CASH FLOW FROM INVESTING ACTIVITIES | | |
| | (25.20) | (17.33) |
| Purchase of property, plant and equipment | 79.56 | 107 40 |
| Interest income | 1,365.00 | |
| Proceeds from redemption of Preference Shares | (31.53) | |
| Purchase of Equity Shares | (31.33) | |
| NET CASH GENERATED/(USED IN) BY INVESTING ACTIVITIES (2) | 1,387.82 | 90.07 |
| CASH FLOW FROM FINANCING ACTIVITIES | | (04.45) |
| Finance costs | (80.87) | (94.45) |
| Proceeds from Borrowings | 382.43 | 2 |
| Repayment of Borrowings | (1,863.18) | (151.05) |
| NET CASH GENERATED/(USED IN) BY FINANCING ACTIVITIES (3) | (1,561.62) | (245.51) |
| NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS | (88.07) | 63.60 |
| (1+2+3) | | 261.03 |
| Cash and cash equivalents at the beginning of the year | 195.60 | |
| CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR | 107.54 | 324.63 |





3322-A, 2nd Floor, Bank Street, Karol Bagh, New Delhi-110005 (India) Tel : (+) 91-11 40540725 E-mail : spmg@spmgindia.com Website : www.spmg.in

Independent Auditor's Review Report on Consolidated Unaudited Financial Results of the Company for the Quarter and Half Year Ended September 30th, 2023 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To, The Board of Directors FCS Software Solutions Limited

- We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of M/s FCS Software Solutions Limited ("Holding Company") and its subsidiaries (holding company and its subsidiaries collectively referred to as "the Group") and its associates for the quarter and half year ended September 30, 2023 ("the Statement") attached herewith, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain



assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The statement includes the unaudited financial results of the following entities:

List of Subsidiaries

- a) Insync Business Solutions Ltd.
- b) Stablesecure Infraservices Private Limited
- c) F.C.S Software Middle East FZE
- d) FCS Software Solutions GmbH
- e) FCS Software (Shanghai) Co. Ltd.

Associate Company

a) Enstaserv E Services Ltd.

- 5. We draw attention to Note No. 8 of the Statement, whereas the holding company has decided to create provision of Rs. 613.52 Lakhs against the loan amount recoverable from M/s FCS Foundation because of uncertainty in the recovery of the same. The holding Company has decided not to book interest income on the balance outstanding amount. The same will be booked on receipt basis.
- 6. The accompanying Statement includes the unaudited interim financial results/statements and other financial information, in respect of:
 - a) Three subsidiaries, whose interim financial results/statements reflects and other financial information reflect total assets of Rs. NIL as at September 30, 2023, total revenue of Rs. NIL, net profit/(loss) Rs. NIL, total comprehensive profit/(loss) of Rs. NIL for the quarter and half year ended September 30, 2023 respectively and net cash outflow of Rs. NIL for the half year ended September 30, 2023, as considered in the Statement whose interim financial results/statements and other financial information have not been reviewed by their auditors.



The unaudited interim financial results/statements and other financial information of these subsidiaries have not been reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries and associate, is based solely on such unaudited interim financial results/statements and other financial information. According to the information and explanations given to us by the Management, these interim financial results/statements and other financial results/statements and other financial information.

Our conclusion on the Statement in respect of matters stated in paragraph 5 above is not modified with respect to our reliance on the other financial information certified by the Management.

6 Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement

For SPMG & Co.

Chartered Accountants

FRN: 0509249C & CO

(CA Sharad Poddar) Partner M. No. 087853 UDIN: 23087853BGWC J02806

Place: - New Delhi Dated: - 07.11.2023

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FCS SOFTWARE SOLUTIONS LIMITED Reg. Office 205, 2nd Floor, Agarval Chamber IV, 27, Veer Sawarkar Block, Vikas Marg. Shakarpur, Delhi-92 Corporate Office Plot No. 83, NSEZ, Noida Dadn Road, Phase-II. Gautam Budh Nagar, Noida-201305 CIN No. L72100DL1993PLC179154 STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESILTS OF FCS SOFTWARE SOLUTIONS LIMITED COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (Ind-AS)

| Al. | PARTICULARS | QL | JARTER ENDED | | HALF YEAR ENDED | | YEAR ENDED | |
|-------|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|--|
| .110. | PARTICULARS | SEPT 30, 2023 UNAUDITED | JUNE 30, 2023 UNAUDITED | SEPT 30, 2022 UNAUDITED | SEPT 30, 2023 UNAUDITED | SEPT 30, 2022 UNAUDITED | MARCH 31, 2023 AUDITED | |
| | | 931.39 | 858.49 | 913 20 | 1,789.88 | 1,741.86 | 3.491.39 | |
| | Revenue from Operations | 21.69 | 59.85 | 59 15 | 81 74 | 137.60 | 221.62 | |
| 1 | Other income | 953.28 | 918,34 | 972.35 | 1,871.62 | 1,879.46 | 3,713.02 | |
| 111 | Total Revenue (I+II) | 303.24 | 110.04 | | | | | |
| _ | Expenses | 500.75 | 505.91 | 558 18 | 1,008.65 | 1,119.40 | 2,185.12 | |
| 8 | Employee benefits expense | 30 57 | 50 31 | 46 94 | 80.88 | 94 45 | 174 05 | |
| t | inanre Cosis | 104 16 | 102 47 | 81.41 | 206.63 | 161 71 | 419 56 | |
| - 6 | Depreciation and amortisation expense | | 179 89 | 212.55 | 421.22 | 414 47 | 747 67 | |
| C | Ogler experises | 241 34 876.81 | 838,58 | 899.08 | 1,715.39 | 1,790.03 | 3,526.40 | |
| ŝν. | Total Expenses | 0/0.01 | | | | 89.43 | 186,61 | |
| v | Profit Before Share of Profit / (Loss) of Associates, Exceptional | 76.47 | 79.76 | 73.27 | 156,23 | 03.43 | X_ | |
| | Item and Tax (III-IV) Share of Profit / (Loss) of Associates | 0.46 | (0.26) | (0.04) | 0.21 | (0.07) | 0.41 | |
| N. | | 76.93 | 79.50 | 73.24 | 156.43 | 89,36 | 187.02 | |
| VII | Profit Before Exceptional Item and Tax (V+VI) | (613.51) | 0.33 | 2 | (613 18) | | 31.80 | |
| Vill | Exceptional items | (535,53) | 79,83 | 73.24 | (456.75) | 89,36 | 218.82 | |
| 1X- | Profit / (Loss) before Tax (VII+VIII) | (breater) | | | | | | |
| X | 1 ax Expenses | 16.39 | 25.45 | 14 62 | 41.85 | 20 97 | 70.60 | |
| | (1) Current | (1.22) | (1 32) | 5.82 | (2.54) | 11.87 | 2.24 | |
| | 2) Deferred | (551.76) | 55 70 | 52.80 | (496.06) | 56.52 | 145.98 | |
| 2,1 | Profit (Loss) for the period from continuing operations (XI-X) | (331.70) | 0010 | | | | | |
| 307 | Implifyioss) from discontinuing operations | | | | | | | |
| XII | Tits expanse of discontinuing operations | | | | | | | |
| XIV | Profit/loss) from Discontinuing operations (after tax) (XII-XIII) | 1884 785 | 55.70 | 52.80 | (496.06) | 55.52 | 145.98 | |
| XV | Profit (Loss) for the period (XI + XIV) | (551.76) | (13 20) | (4 86) | (10 59) | 5 50 | 2,606,63 | |
| XVI | Other Competitiensive Income/(Expense) | 2 51 | (13 20) | | | | | |
| X VU | Total Comprehensive Income (Comprising Profit (Loss) and | (549.25) | 42,50 | 47_94 | (506.75) | 62.03 | 2,752.61 | |
| ~~~ | Other Comprehensive Income for the period) | 17,095.53 | 17,095 53 | 17.095 53 | 17,095.53 | 17,095 53 | 17,095.53 | |
| _ | (a) Paid-up Equity Share Capitet | 1 00 | 1 00 | 1 00 | 1 00 | 1 00 | 1.00 | |
| | (ii) Face Value (in Rs.) | 1.00 | 1.00 | | | 1000 070 | (438.53 | |
| XVIII | previous accounting year | (945 30) | (396 05) | (525 27) | (945 30) | (525 27) | (430.33 | |
| 300 | Earning Per Share (Rs)* (Not annualised) | | 6.040 | 0.003 | (0.029) | 0.003 | 0.001 | |
| | (Jusic EPS (in Rs.) | (0.032) | 0.003 | | (0.029) | 0 003 | 0.001 | |
| | Chuted EPS (in Rs.) | (0.032) | 0 003 | 0.003 | [0,028] | 0000 | | |
| ×X | Number of shares used in computing earnings per equity shares | | | | 1 700 553 100 | 1,709,553,100 | 1.709.553.100 | |
| | Basic | 1 709 553 100 | 1 709 553 100 | 1,709,553 100 | 1,709,553,100 | 1 709 553 100 | 1 709 553 100 | |
| | Classed | 1,709,553,100 | 1 709 553 100 | 1,709,553,100 | 1,709.553.100 | 1 /08 993 100 | 1,109,933,100 | |



| STATEMENT OF CONSOLIDAT FOR THE QUARTLR AND HALF YEAR ENDED SI Reporting of Consolidated Segment wise Revenue, Results an | d Capital Employed | | | | | 1100 111 1110 |
|---|--|--|---|--|---|---|
| Reporting of Consolidated Segment and Consolidated Segment and | Q | UARTER ENDED | | HALF YEAL | RENDED | YEAR ENDED |
| Particulars | SEPT 30, 2023 UNAUDITED | JUNE 30, 2023 UNAUDITED | SEPT 30, 2022 UNAUDITED | SEPT 30, 2023 UNAUDITED | SEPT 30, 2022 UNAUDITED | MARCH 31, 2023 AUDITED |
| Segment Revenue | | | | | | |
| Revenue by Geographical Segment | | | 418.75 | 7.19.01 | 765.15 | 1.420 8 |
| bidia | 398.35 | 350.56 | 418 75 | and the second sec | | 2,070 |
| USA | 533 04 | 507 93 | 913.20 | and the second se | | 3,491 |
| Total | 931.39 | 858.49 | 913.20 | 1,707.00 | 2023 2022 UNAUDITED UNAUDITED 748 91 765 35 1,040 97 976 51 1,789.88 1,741.86 1,789.88 1,741.86 1,789.88 1,741.86 1,789.88 1,741.86 388 32 489 53 394 40 132 93 783.32 622.46 (531 24) 137 53 708 74 670 63 (456 75) 89.36 Uncetors at its meetings held on N | |
| Less: Inter Segment Revenue | | 858.49 | 913.20 | 1 789 88 | 1.741.86 | 3,491. |
| Net sales/Income From Operations | 931,39 | 858,49 | 913.20 | 1,709,00 | 11.11.00 | |
| Segment Results (Profit)(+)/Loss(-) before tax, interest & unallocable Expense | from | | | | | |
| caeli sugment)* | 228 97 | 159 36 | 270 50 | 388 32 | 489 53 | 873 |
| India | 201 68 | 193.22 | 84.52 | | 132 93 | 432 |
| USA | 430.65 | 352.58 | 355.02 | 783.22 | 622.46 | 1,306 |
| Total | (591.16) | 59 92 | 59 12 | | 137 53 | 222 |
| Add Other Income | 376.07 | 332 67 | 340.90 | | 670 63 | 1,309 |
| Lear, Other Un -allocable Exp. Lotal Prufit Before Tax | (536,58) | 79.83 | 73 24 | (456.75) | 89.36 | 218 |
| Standards) Rules 2015 (as amended) specified under section 13 | 3 of the Companies Act 201 | 3 and in compliance v | Accounting Standard with Regulation 33 of | s (Ind AS) as notifie f the SEB1 (Listing | Obligations and Dis | closure Requirem |
| Standardt) Rules 2015 (as amended) specified under section 13 Regulations, 2015, as amended. The format for Unaudited results as presented in SEBI's circu Schedule III (Division II) of the Companies Act, 2013, applicab No any Investor compliant received during the quarter. I wed issets used in the Company's business cannot be specifical that it has not provided segment-wise disclosures relating to tota Revenue relating to Software Expon for the quarter and half year | (3) of the Companies Act 201 lar dated 30th November 201 let to companies that are required to identified with any of the re- il assets and habilities since a | bas been modified to red to comply with Incorrection portable segments as meaningful segregation | o comply with the re d AS | quirement of SEBI's hangeably between v a is not possible | a circular dated 5th J arious segments The | uly 2017, Ind AS |
| Standardth Rules 2015 (as amended) specified under section 13 Regulations, 2015, as amended. The format for Unaudited results as presenbed in SEBI's circuit Schedule: III (Division II) of the Companies Act, 2013, applicab- tion any Investor complaint received during the quarter. I we assets used in the Company's business cannot be specifical than it has not provided segment-wise disclosures relating to tota Revenue relating to Software Expon for the quarter and half year terms of specific contracts. The consolidated results for the quarter and half year ended Sc Software (Shanghar) Co. Ltd. and FCS Software Subtoms Gm is the Associated for any united Mrs Enstaser, IE Services L | (3) of the Companies Act 201 lar dated 30th November 201 let to companies that are requirant in identified with any of the re- il assets and habilitues since a ir ended September 30, 2023 includes in eptember 30, 2023 includes in bit and unaudited results of it initid. | 5 and in compliance v \$ has been modified it red to comply with In reportable segments, as micaningful segregation s recognised on the bas nanagement accounts ndian subsidiary compliance of the second subsidiary compliance of the second subsidiary compliance of the second sec | o comply with the re o comply with the re d AS these are used intere- en of the available da are of time and metar of three foreign sub- anics of lines and metar | quirement of SEBI's hangeably between v a is not possible ai basis based on ser inhary companies v. | arious segments The rice rendered and bil FCS Software S Stablesceure Infrase | uly 2017, Ind AS Management beh led to chronts as pe Middle East FZE, revices Physic Lan |
| Stendardij Rules 2015 (as amended) specified under section 13 Regulations, 2015, as amended. The format for Unaudited results as presenbed in SEBI's circuit Schedule III (Division II) of the Companies Act, 2013, applicable Not any Investor complaint received during the quarter. Investor complaint received during the quarter. Investor complaint received during the quarter. Revenue relating to Software Expon for the quarter relating to tota Revenue relating to Software Expon for the quarter and half year consolidated results for the quarter and half year ended So Software (Shanghar) Co. Ltd. and FCS Software Solutions Gm and one Associate Company named M/s Ensuaser: E Services L In: Board has decided to make a provision of Rs. 613.52 Lab. | (3) of the Companies Act 2011 lar dated 30th November 201 le to companies that are required its identified with any of the re- al assets and habilities since a r ended September 30, 2023 in eptember 30, 2023 includes in bH and unaudited results of it united khs against the loan amount in to recover the same. | 5 and in compliance's \$ has been modified in red to comply with In eportable segments as meaningful segregation is recognised on the base nanagement accounts data subsidiary compliance recoverable from FCS | o comply with the re d AS. these are used intere- n of the available da are of time and metar of three foreign sub- anies sig Insyne the Foundation because | quirement of SEBI's hangeably between v a is not possible at basis based on ser idian companies th inces Solutions Ltd of uncertainity in th | arious segments The vice rendered and bit > FCS Software M Stablesceure Infrase he recovery of the sa | uly 2017, Ind AS Management bel led to clients as pe Middle East FZE, revices Private Lin ame. The same w |
| Standardi) Rules 2015 (as amended) specified under section 13 Regulations, 2015, as amended. The format for Unaudited results as presenbed in SEBI's circu Schedule III (Division II) of the Companies Act, 2013, applicable No any Investor complaint received during the quarter. Inved assets used in the Company's business cannot be specifical that it has not provided segment-wise disclosures relating to tota Revenue relating to Software Expon for the quarter and half year crime of specific contracts. The consolidated results for the quarter and half year ended So Software (Shanghar) Co. Ltd. and FCS Software Solutions Gmi and one Associate Company named M/s Enstasery E Services L In: Board has decided to make a provision of Rs. 613.52 Lab incontrol for the quarter ended September 30, 2023 and Sep- tempoticity appet the quarter of the relevant financial year. | ar dated 30th November 201 lar dated 30th November 201 le to companies that are requi- lly identified with any of the re- al assets and liabilities since a r ended September 30, 2023 includes in bH and unaudited results of it united khs against the loan amount i le to recover the same ptember 30, 2022 are the bal | 5 and in compliance's \$ has been modified in red to comply with In eportable segments as meaningful segregation is recognised on the base nanagement accounts data subsidiary compliance recoverable from FCS | o comply with the re d AS. these are used intere- n of the available da are of time and metar of three foreign sub- anies sig Insyne the Foundation because | quirement of SEBI's hangeably between v a is not possible at basis based on ser idian companies th inces Solutions Ltd of uncertainity in th | arious segments The vice rendered and bit > FCS Software M Stablesceure Infrase he recovery of the sa | uly 2017, Ind AS Management bel- led to clients as pe Middle East FZE, revices Private Lin ame. The same wi |
| Standardi) Rules 2015 (as amended) specified under section 13 Regulations, 2015, as amended. The format for Unaudited results as presenbed in SEBI's circu Schedule III (Division II) of the Companies Act, 2013, applicab No any Investor complaint received during the quarter. Inved assets used in the Company's business cannot be specifical that it has not provided segment-wise disclosures relating to tota Revenue relating to Software Expon for the quarter and half year consolided results for the quarter and half year ended Scientistic (Shanghar) Co. Ltd. and FCS Software Subtions Gm and one Associate Company named M/s Einstaser's E Services L In: Board has decided to make a provision of Rs. 613-52 (al incontined for on receipt basis whenever the company will be ab the figuers for the quarter of the relevant financial year the results are also available on the vesture of the company at | ar dated 30th November 201 lar dated 30th November 201 le to companies that are requi- lly identified with any of the re- al assets and liabilities since a r ended September 30, 2023 includes in bH and unaudited results of it united khs against the loan amount i le to recover the same ptember 30, 2022 are the bal | 5 and in compliance's \$ has been modified in red to comply with In eportable segments as meaningful segregation is recognised on the base nanagement accounts data subsidiary compliance recoverable from FCS | o comply with the re d AS. these are used intere- n of the available da are of time and metar of three foreign sub- anies sig Insyne the Foundation because | quirement of SEBI's hangeably between v a is not possible at basis based on ser idian companies th inces Solutions Ltd of uncertainity in th | arious segments The vice rendered and bit > FCS Software M Stablesceure Infrase he recovery of the sa | uly 2017, Ind AS Management bel- led to clients as pe Middle East FZE, revices Private Lin ame. The same wi |
| Standardi) Rules 2015 (as amended) specified under section 13 Regulations, 2015, as amended. The format for Unaudited results as presenbed in SEBI's circu Schedule III (Division II) of the Companies Act, 2013, applicable No any Investor complaint received during the quarter. Inved assets used in the Company's business cannot be specifical that it has not provided segment-wise disclosures relating to tota Revenue relating to Software Expon for the quarter and half year crime of specific contracts. The consolidated results for the quarter and half year ended So Software (Shanghar) Co. Ltd. and FCS Software Solutions Gmi and one Associate Company named M/s Enstasery E Services L In: Board has decided to make a provision of Rs. 613.52 Lab incontrol for the quarter ended September 30, 2023 and Sep- tempoticity appet the quarter of the relevant financial year. | ar dated 30th November 201 lar dated 30th November 201 le to companies that are requi- lly identified with any of the re- al assets and liabilities since a r ended September 30, 2023 includes in bH and unaudited results of it united khs against the loan amount i le to recover the same ptember 30, 2022 are the bal | 5 and in compliance's \$ has been modified in red to comply with In eportable segments as meaningful segregation is recognised on the base nanagement accounts data subsidiary compliance recoverable from FCS | o comply with the re o comply with the re d AS these are used intere- in of the available da as of time and metar of three foreign sub- anics of linear foreign sub- anics of linear foreign sub- foundation because in the audited figuers | quirement of SEBI's hangeably between v a is not possible at basis based on ser idian companies th inces Solutions Ltd of uncertainity in th | arious segments The vice rendered and bit > FCS Software M Stablesceure Infrase he recovery of the sa | uly 2017, Ind AS Management beli led to citents as per diddle East FZE, revices Private Lan ame. The same wi |

* New OC

Statement of Assets and Liabiities as at September 30, 2023

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

| | Consolidated | | | |
|---|--------------------|----------------|--|--|
| Particulars | September 30, 2023 | March 31, 2023 | | |
| | Unaudited | Audited | | |
| ASSETS | | | | |
| Von-current assets | | 2 240 54 | | |
| Property, Plant and Equipment | 3,636.69 | 3,849.51 | | |
| ntangible Assets | 13.28 | 13.52 | | |
| nvestment Property | 15,719.18 | 15,792.98 | | |
| Financial assets | | 15 5 6 44 | | |
| - Investments | 14,632.28 | 15,561.41 | | |
| - Loans and advances | 1,445.88 | 2,031.94 | | |
| - Others | 513.93 | 430.68 | | |
| Deferred tax assets (Net) | 78.98 | 76.44 | | |
| Non-Current Tax Assets (Net) | 180.40 | 134.56 | | |
| Current assets | | | | |
| Financial assets | | 371.32 | | |
| - Trade Receivables | 351.23 | | | |
| - Cash and cash equivalents | 137.06 | 235.40 | | |
| · Other balances with banks | 306.33 | 293.41 | | |
| Joans and advances | 72.20 | 64.22 | | |
| Other Current Assets | 118.91 | 82.10 | | |
| TOTAL | 37,206.34 | 38,937.50 | | |
| EQUITY AND LIABILITIES | | | | |
| Equity | | 17.005.53 | | |
| Equity Share capital | 17,095.53 | 17,095.53 | | |
| Other Equity | 18,578.50 | 18,785.90 | | |
| Non-current liabilities | | | | |
| Financial liabilities | | 1 522 00 | | |
| - Borrowings | 327.60 | 1,532.80 | | |
| - Other Financial Liabilities | 350.98 | 342.4 | | |
| Non-Current Provisions | 142.39 | 133.2 | | |
| Current liabilities | | | | |
| Financial liabilities | | 220 4 | | |
| - Borrowings | | 328.4 | | |
| - Trade payables | | | | |
| (i) Total outstanding dues of Micro, Small & Medium | 2.94 | 1.9 | | |
| Enterprise | | | | |
| (ii) Total outstanding dues of creditors other than | 113.23 | 103.2 | | |
| Micro, Small & Medium Enterprise | | 35 0 | | |
| - Other Financial Liabilities | 23.65 | 25.8 | | |
| Current Provisions | 6.88 | 20.9 | | |
| Other Current Liabilities | 564.64 | 567.2 | | |
| TOTAL | 22400 | 38,937.5 | | |

S.S. Por

Unaudited Consolidated Statement of Cash Flows for the Half Year ended 30 September, 2023 (All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

| Particulars | Half Year Ended | Half Year Ended Sept 30, 2022 |
|--|------------------|----------------------------------|
| | Sept 30, 2023 | Sept 50, 2022 |
| 1. CASH FLOW FROM OPERATING ACTIVITIES | (456.75) | 89.36 |
| Net Profit Before Tax | (450.75) | 05.30 |
| Adjustments for : | 206.63 | 161.71 |
| Depreciation and amortisation | 613.52 | 101.71 |
| Provision for doubtful debts | | (108.11) |
| Interest income | (80.18) 80.88 | 94.45 |
| Finance costs | 364.10 | 237.41 |
| Working capital adjustments: | | (100.00) |
| (Increase)/Decrease in Trade Receivables | 20.09 | (402.00) |
| (Increase)/Decrease in Loans and Advances | 578.09 | (56.72) |
| (Increase)/Decrease in Other Assets | (827.17) | (26.62) |
| Increase/(Decrease) in Trade Payables | 11.04 | 5.36 |
| Increase/(Decrease) in Provisions | (4.90) | (7.13) |
| Increase/(Decrease) in Current Liabilities | 3.82 | 485.84 |
| Cash Generated from Operations | 145.06 | 236.13 |
| Income Tax Paid | 70.60 | 24.85 |
| NET CASH GENERATED/(USED IN) BY OPERATING ACTIVITIES (1) | 74.46 | 211.28 |
| 2. CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of property, plant and equipments | (25.20) | (17.33) |
| Interest Income | 80.18 | 108.11 |
| Payment for Investment in Equity Shares | (31.53) | 2 <u>-</u> |
| Proceeds from redemption of Preference Shares | 1,365.38 | |
| NET CASH GENERATED/(USED IN) BY INVESTING ACTIVITIES (2) | 1,388.83 | 90.78 |
| CASH FLOW FROM FINANCING ACTIVITIES | | |
| Finance costs | (80.88) | (94.45) |
| Proceeds from borrowings | 382.43 | 8 |
| Repayment of Borrowings | (1,863.18) | (151.05) |
| NET CASH GENERATED/(USED IN) BY FINANCING ACTIVITIES (3) | (1,561.63) | (245.51) |
| NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (1+2+3) | (98.35) | 56.56 |
| Cash and cash equivalents at the beginning of the year | 235.40 | 296.79 |
| CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR | 137.05 | 353.35 |

