

FCS/STX/2022

February 11, 2022

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 203rd Meeting of the Board of Directors of the Company held on Friday, February 11, 2022.

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 203rd Meeting held today i.e. Friday, February 11, 2022, 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:

1. Un-audited Financial Results of the Company for the quarter ended on December 31, 2021, as per IND—AS Rules of Company (Indian Accounting Standard) Rules, 2015.
2. Re-appointment of M/s VS Associates, Company Secretaries, as Secretarial Auditor of the Company for FY 2021-22.
3. Took Note of Resignation letter dated 8th February, 2021 received from Mr. Raj Kumar Manikpuri, Independent Director of the Company.

The meeting was concluded at 5:35 P.M.

This is for your information and records.

Thanking You,

Yours faithfully,

For **FCS Software Solutions Limited**
FCS Software Solutions Ltd.

Harsha Sharma
Company Secretary

Harsha Sharma

(Company Secretary)

Membership No.: A33548

enterprise interfaces

collaborative platforms

business processes





Aadit Sanyam & Associates

Chartered Accountants

Independent Auditor's Review Report on Consolidated Unaudited Quarterly and year to date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
FCS Software Solutions Limited

1. 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 nine month ended December 31, 2021 ("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 Holding Company'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

Associate Company

- a) Enstaserv E Services Ltd.



5. The accompanying Statement includes the unaudited interim financial results/statements and other financial information, in respect of: -
- Three subsidiaries, whose interim financial results/statements reflects and other financial information reflect total revenue of Rs. 9.19 lakhs and Rs. 33 Lakhs, net profit/(loss) Rs. (5.52) and Rs. (11.53) Lakhs, total comprehensive profit/(loss) of Rs. (5.28) Lakhs and Rs. (11.44) Lakhs for the quarter and Nine month ended December 31, 2021 respectively, as considered in the Statement whose interim financial results/statements and other financial information have not been reviewed by their auditors.
 - One associate whose interim financial results/financial statement and other financial information reflect the Groups share of net profit (loss) of Rs (0.23) lakh and Rs. (0.22) Lakhs and group share of total comprehensive income of Rs. (0.23) Lakhs and Rs. (0.22) Lakhs for the quarter and nine month ended December 31, 2021 respectively, as considered in the Statement whose interim financial results/statements and other financial information have not been reviewed by their auditor.

The unaudited interim financial results/statements and other financial information of these subsidiaries and associate 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 information are not material to the Group.

Our conclusion on the Statement in respect of matters stated in paragraph 5 above is not modified with respect to our reliance on the work done by the other auditors and the interim financial results/statements and 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 Aadit Sanyam & Associates

Chartered Accountants

FRN: 023685N

(Sanyam Jain)

Partner

M. No. 531388



UDIN: 22531388ABKNPU1873

Place: - New Delhi

Dated: -11.11.2022



CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF FCS SOFTWARE SOLUTIONS LIMITED
FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (Ind-AS)

(Rs. in Lacs)

S.No.	PARTICULARS	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
		DEC 31, 2021 UNAUDITED	SEP 30, 2021 UNAUDITED	DEC 31, 2020 UNAUDITED	DEC 31, 2021 UNAUDITED	DEC 31, 2020 UNAUDITED	MARCH 31, 2021 AUDITED
I	Revenue from Operations	813.10	811.37	864.59	2,463.09	2,731.53	3,405.87
II	Other Income	46.72	42.43	75.48	139.70	211.21	269.70
III	Total Revenue (I+II)	859.81	853.80	940.07	2,602.79	2,942.74	3,675.58
IV	Expenses						
a	Cost to Material Consumed	-	-	-	-	-	-
b	Purchase of stock in trade	-	-	-	-	-	-
C	Employee benefits expense	562.06	548.57	517.06	1,675.83	1,475.42	2,058.84
d	Cost of Technical Professional Services	-	-	-	-	-	-
e	Finance Costs	47.32	42.78	97.99	141.57	211.75	232.40
f	Depreciation and amortisation expense	97.22	87.74	117.89	289.89	340.33	461.51
c	Other expenses	154.45	169.71	146.92	453.21	449.99	784.02
	Total Expenses	861.05	846.77	879.65	2,560.60	2,453.49	3,536.77
V	Profit / (Loss) before exceptional items and tax (III-IV)	(1.15)	5.03	60.42	42.29	459.25	138.80
VI	Exceptional Items	-	-	-	-	(40.45)	(1,296.21)
VII	Profit / (Loss) before Tax (VII-VIII)	(1.15)	5.03	60.42	42.29	418.78	(1,157.40)
VIII	Tax Expenses						
	(1) Current	-	-	4.97	2.63	116.05	60.99
	(2) Deferred	4.44	8.98	3.09	13.73	10.02	14.18
IX	Profit (Loss) for the period from continuing operations (XI-X)	(5.59)	(1.95)	52.35	25.92	292.71	(1,232.57)
X	Profit/(loss) from discontinuing operations						
XI	Tax expense of discontinuing operations						
XII	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XIII	Profit (Loss) for the period (XI + XIV)	(5.59)	(1.95)	52.35	25.92	292.71	(1,232.57)
XIV	Other Comprehensive Income/(Expense)	4.93	(0.44)	(6.25)	3.77	(9.15)	(236.34)
XV	Total Comprehensive Income (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(0.66)	(2.39)	46.10	29.69	283.56	(1,468.92)
	(a) Paid-up Equity Share Capital	17,095.53	17,095.53	17,095.53	17,095.53	17,095.53	17,095.53
	(b) Face Value (in Rs.)	1.00	1.00	1.00	1.00	1.00	1.00
XVI	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	(548.23)	(551.85)	943.09	(548.23)	943.09	(577.70)
XVII	Earning Per Share (Rs)* (Not annualised)						
	Basic EPS (in Rs.)	(0.000)	(0.000)	0.003	0.002	0.016	(0.072)
	Diluted EPS (in Rs.)	(0.000)	(0.000)	0.003	0.002	0.016	(0.072)
XVIII	Number of shares used in computing earnings per equity shares						
	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
	Diluted	1,709,553,100	1,709,553,100	1,709,553,100	1,709,553,100	1,709,553,100	1,709,553,100

CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF FCS SOFTWARE SOLUTIONS LIMITED
FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (Ind AS)

Reporting of Consolidated Segment wise Revenue, Results and Capital Employed

Particulars	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
	DEC 31, 2021 UNAUDITED	SEP 30, 2021 UNAUDITED	DEC 31, 2020 UNAUDITED	DEC 31, 2021 UNAUDITED	DEC 31, 2020 UNAUDITED	MARCH 31, 2021 AUDITED
Segment Revenue						
Revenue by Geographical Segment						
India	350.23	384.28	432.22	1,116.96	1,318.67	1,707.94
USA	453.95	427.09	411.33	1,346.13	1,412.86	1,697.94
Total	813.19	811.37	864.59	2,463.09	2,731.53	3,405.87
Less: Inter Segment Revenue	-	-	-	-	-	-
Net sales/Income From Operations	813.19	811.37	864.59	2,463.09	2,731.53	3,405.87
Segment Results						
(Profit)(+)/Loss(-) before tax, interest & unallocable Expense from each segment)*						
India	171.07	208.96	183.08	555.98	606.40	675.49
USA	80.08	53.85	164.46	231.28	649.71	671.54
Total	251.13	262.80	347.54	787.27	1,256.11	1,347.03
Add: Other Income	48.72	42.43	75.48	139.70	211.21	269.70
Less: Other Un-allocable Exp.	209.00	300.20	362.60	884.67	1,048.55	2,774.14
Total Profit Before Tax	(1.15)	5.03	60.42	42.29	418.78	(1,157.40)

Notes:

- 1 The above results have been reviewed by the Audit Committee in the meeting held on February 11, 2022 and further approved by the Board of Directors at its meetings held on February 11, 2022 and have been reviewed by the auditors of the Company.
- 2 This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ins AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3 The format for Audited results as prescribed in SEBI's circular dated 30th November 2015 has been modified to comply with the requirement of SEBI's circular dated 5th July 2017, Ind AS and Schedule III (Division II) of the Companies Act, 2013, applicable to companies that are required to comply with Ind AS.
- 4 No Investor complaint was pending during the quarter
- 5 Fixed assets used in the Company's business cannot be specifically identified with any of the reportable segments, as these are used interchangeably between various segments. The Management believes that it has not provided segment-wise disclosures relating to total assets and liabilities since a meaningful segregation of the available data is not possible.
- 6 Reverte relating to Software Export for the quarter and nine months ended December 31, 2021 is recognised on the basis of time and material basis based on service rendered and billed to clients as per the terms of specific contracts.
- 7 The outbreak of Coronavirus disease (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The management has evaluated the impact of this pandemic on its business operations and based on its review, there is no significant impact on its business operations. However, the impact assessment of COVID 19 is a continuing process given in the uncertainties associated with its nature and duration and accordingly the impact may be different from that estimated as at the date of approval of these financial statements. The Company will continue monitoring any material changes to future economic conditions.
- 8 The consolidated results for the quarter & nine month ended December 31, 2021 includes management accounts of foreign subsidiary companies viz. F.C.S. Software Middle East FZE and FCS Software Solutions GmbH and unaudited results of Indian subsidiary companies viz. Insync Business Solutions Ltd, Stablesecure Infraserivces Private Limited, and one Associate Enterprise named M/s Entaserv E Services Limited.
- 9 Figures for the quarter ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021 and the published unaudited year to date figures upto the end of first half of the relevant Financial year, which are subjected to limited review.
- 10 The results are also available on the stock exchanges website (NSE & BSE) and on website of the company at www.fcsltd.com
- 11 Previous period / year figures are regrouped/reclassified.

Place: Noida
Date: February 11, 2022

By order of the Board of Directors
For FCS Software Solutions Ltd.

S. S. Singh
(Director)





Aadit Sanyam & Associates

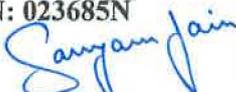
Chartered Accountants

Limited review Report on Standalone Unaudited Quarterly and year to date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
FCS Software Solutions Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s FCS Software Solutions Limited ("the Company") for the quarter and nine month ended December 31, 2021, 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, has 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. 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 Aadit Sanyam & Associates
Chartered Accountants
FRN: 023685N



(Sanyam Jain)
Partner

M. No. 531388

UDIN: 22531388ABKOTZ4801



Place: New Delhi

Dated: 11.11.2022

Head Office :Shop No. 220, Gold Plaza, Gurudwara Road, Karol Bagh, Delhi-110005

Branch Office :SU-190, Pitampura, Delhi-110034 | Sanyam_jain2005@yahoo.com

Phone : 011-45700127, 09711110638, 9811311747 E-mail : aaditassociate@gmail.com

**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 Dadrn Road, Phase-II, Gautam Budh Nagar, Noida- 201305

CIN No. L72100DL1993PLC179154

STANDALONE UNAUDITED FINANCIAL RESULTS OF FCS SOFTWARE SOLUTIONS LIMITED

FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (Ind-AS)

(Rs. in Lacs)

S.No.	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		DEC 31, 2021 UNAUDITED	SEP 30, 2021 UNAUDITED	DEC 31, 2020 UNAUDITED	DEC 31, 2021 UNAUDITED	DEC 31, 2020 UNAUDITED	MARCH 31, 2021 AUDITED
I	Revenue from Operations	804.43	797.27	863.58	2,431.38	2,701.38	3,366.82
II	Other Income	45.68	40.79	73.23	136.98	204.51	267.12
III	Total Revenue (I+II)	850.11	838.06	936.81	2,568.37	2,905.89	3,633.94
IV	Expenses						
a	Cost to Material Consumed	-	-	-	-	-	-
b	Purchase of stock in trade	-	-	-	-	-	-
c	Employee benefits expense	551.81	538.48	505.19	1,645.86	1,436.89	2,012.33
d	Cost of Technical sub-contractors	-	-	-	-	-	-
e	Finance Costs	47.32	42.76	97.97	141.57	211.71	232.40
f	Depreciation and amortisation expense	97.22	87.74	117.68	289.89	346.31	461.48
g	Other expenses	149.51	164.84	163.17	436.90	444.62	677.49
	Total Expenses	845.86	833.81	874.01	2,514.21	2,439.54	3,383.71
V	Profit / (Loss) before exceptional items and tax (III-IV)	4.25	4.26	62.80	54.15	466.35	250.24
VI	Exceptional Items	-	-	-	-	(40.48)	(1,296.21)
VII	Profit / (Loss) before Tax (VII-VIII)	4.25	4.26	62.80	54.15	425.87	(1,045.97)
VIII	Tax Expenses						
	(1) Current	-	-	4.66	2.63	114.81	60.99
	(2) Deferred	4.44	6.98	3.09	13.73	10.02	14.14
IX	Profit (Loss) for the period from continuing operations (XI-X)	(0.19)	(2.72)	56.05	37.79	301.04	(1,121.10)
X	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XIII	Profit (Loss) for the period (XI + XIV)	(0.19)	(2.72)	56.05	37.79	301.04	(1,121.10)
XIV	Other Comprehensive Income/(Expense)	4.69	(0.27)	(4.62)	3.68	(7.52)	(93.76)
XV	Total Comprehensive Income (Comprising Profit (Loss) and Other Comprehensive Income for the period)	4.49	(2.99)	50.43	41.47	293.52	(1,214.86)
	(a) Paid-up Equity Share Capital	17,095.53	17,095.53	17,095.53	17,095.53	17,095.53	17,095.53
	(b) Face Value (in Rs.)	1.00	1.00	1.00	1.00	1.00	1.00
XVI	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	34,524.75	34,515.75	35,885.55	34,524.75	35,885.55	34,483.28
XVII	Earning Per Share (Rs)* (Not annualised)						
	Basic EPS (in Rs.)	(0.000)	(0.000)	0.003	0.002	0.018	(0.066)
	Diluted EPS (in Rs.)	(0.000)	(0.000)	0.003	0.002	0.018	(0.066)
XVIII	Number of shares used in computing Earnings per Equity Shares (taken face value of Re.1/-)						
	Basic	1709553100	1709553100	1709553100	1709553100	1709553100	1709553100
	Diluted	1709553100	1709553100	1709553100	1709553100	1709553100	1709553100

S. S. Solam

**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

**STANDALONE UNAUDITED FINANCIAL RESULTS OF FCS SOFTWARE SOLUTIONS LIMITED
FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (Ind-AS)****Reporting of Stand Alone Segment wise Revenue, Results and Capital Employed**

Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED	
	DEC 31, 2021 UNAUDITED	SEP 30, 2021 UNAUDITED	DEC 31, 2020 UNAUDITED	DEC 31, 2021 UNAUDITED	DEC 31, 2020 UNAUDITED	MARCH 31, 2021 AUDITED	
Segment Revenue							
Revenue by Geographical Segment							
India	350.48	370.18	452.24	1,085.25	1,288.52		1,668.89
USA	453.95	427.09	411.33	1,346.13	1,412.86		1,697.94
Total	804.43	797.27	863.58	2,431.38	2,701.38		3,366.82
Less: Inter Segment Revenue							
Net sales/Income From Operations	804.43	797.27	863.58	2,431.38	2,701.38		3,366.82
Segment Results							
(Profit)(+)/Loss(-) before tax, interest & unallocable Expense from each segment)							
India	172.56	204.95	190.83	554.24	603.15		671.40
USA	80.06	53.85	167.56	231.28	661.35		683.09
Total	252.62	258.79	358.39	785.53	1,264.49		1,354.49
Add: Other Income	45.68	40.79	73.23	136.98	204.51		267.12
Less: Other Un-allocable Exp.	294.05	295.33	368.82	868.36	1,043.13		2,667.58
Total Profit Before Tax	4.25	4.26	62.80	54.15	425.87		(1,045.97)

Notes:

- The above results have been reviewed by the Audit Committee in the meeting held on February 11, 2022 and further approved by the Board of Directors at its meetings held on February 11, 2022 and have been reviewed by the auditors of the Company.
- This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ins AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable, beginning 1st April, 2017.
- The format for Audited results as prescribed in SEBI's circular dated 30th November 2015 has been modified to comply with the requirement of SEBI's circular dated 5th July 2017, Ind AS and Schedule III (Division II) of the Companies Act, 2013, applicable to companies that are required to comply with Ind AS.
- No Investor complaint was pending during the quarter.
- Fixed assets used in the Company's business cannot be specifically identified with any of the reportable segments, as these are used interchangeably between various segments. The Management believes that it has not provided segment-wise disclosures relating to total assets and liabilities since a meaningful segregation of the available data is not possible.
- Revenue relating to Software Export for the quarter and Nine month ended December 31, 2021 is recognised on the basis of time and material basis based on service rendered and billed to clients as per the terms of specific contracts.
- The outbreak of Coronavirus disease (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The management has evaluated the impact of this pandemic on its business operations and based on its review, there is no significant impact on its business operations. However, the impact assessment of COVID 19 is a continuing process given the uncertainties associated with its nature and duration and accordingly the impact may be different from that estimated as at the date of approval of these financial statements. the Company will continue monitoring any material changes to future economic conditions.
- Figures for the quarter ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021 and the published unaudited year to date figures upto the end of first half of the relevant financial year, which are subjected to limited review.
- The results are also available on the stock exchanges (NSE & BSE) website and on website of the company at www.fcsltd.com
- Previous period / year figures are regrouped/reclassified, wherever necessary.

Place: Noida
Date: February 11, 2022By order of the Board of Directors
For FCS Software Solutions Ltd.


(Director)
 