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.
- 2. 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.

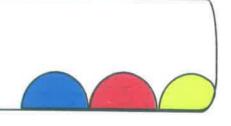
Thanking You,

Yours faithfully, For FCS Software Solutions Limited

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.fcstd.com Corporate Office: Plot No. 83, NSEZ, Noida Phase II, Noida-201305, Tel: 0120-4635900 Fax. 0120-4635941 Ernall id: investors@fcstd.com website:- www.fcstd.com Noida Office: A-66, Sector-57, Noida-201301, India, Tel: 0120-3061100, Fax No-0120-3061111 Plot No. 1A, Sector-73, Noida-201301 Chandigarh Office: Plot -J-7, Rajiv Gandhi Chandigarh Technology Park, Kishan Garh Chandigarh-160101 Panchkula Office: Plot No.-11, HSIDC Park, Sector-22, Panchkula, Haryana -134109 Gurugram Office: Plot No-54, EHTP, Sector-34, Gurugram-122004



business processes



3322A, 2nd Floor, Bank Street, Karol Bagh, New Delhi-110005 (India) Tel. : (+)91 11 28728769, 28727385 Website : www.spmg.in

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.

Chartered Accountants

FRN: 0509249C (CA Sharad Poddar) AC

Partner M. No. 087853 UDIN: 23087853BGWCJQ2806

Place: - New Delhi Dated: -07.11.2023

Æ	CS Reg. Office: 205, 2nd Floor, Agarw Corporate Office: Plot No 83, N	al Chamber IV. 27.	oad, Phase-II, Gauta	Vikas Marg, Shakar	rpur, Delhi-92 la- 201305		
	STATEMENT OF STANDALONE UNAUD FOR THE QUARTER AND HALF YEAR ENDED SUPTEMBER					ARDS (Ind-AS)	(Rs. in Lacs
Chie	PARTICULARS	OUARTER ENDED			HALF YEA	YEAR ENDEL	
5.110.	PARITOUDARD	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
1	Other Income	21.65	59 47	58,61	81.12	136.88	220.56
111	Total Revenue (I+II)	943.73	908.81	921.70	1,852.54	1,855.57	3,715.44
IV	Expenses						
a	Employee benefits expense	489.11	494 32	547 85	983.43	1,098,94	2,144.25
b	Finance Costs	30 56	50.31	46 94	80,87	94,45	174.05
c	Depreciation and amortisation expense	104 16	102_47	81,41	206 63	161 71	419.56
d	Other expenses	240.35	179,02	185,97	419 37	387 29	742.35
-	Total Expenses	864.18	826.12	862.17	1,690.30	1,742.39	3,480.22
v	Profit / (Loss) before exceptional items and tax (III-IV)	79.55	82.69	59.53	162.24	113.18	235.22
VI	Exceptional Items	(613.51)	0.33	¥	(613,18)		31,80
VII	Profit / (Loss) before Tax (V-VI)	(533.96)	83.02	59.53	(450.95)	113.18	267.02
VIII	Tax Expenses						
V 111	(1) Current	16 39	25.45	14.62	41.85	20 97	70.60
	(1) Content	(1.24)	(1.35)	5.82	(2.59)	11.87	1.75
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(549.11)	58.91	39.09	(490.20)	80.34	194.66
X	Profit/(loss) form discontinuing operations	1					
XI	Tax expense of discontinuing operations		4		(e)		
XII	Profit/(loss) from Discontinuing operations (after tax) (X-XI)						
	Profit (Loss) for the period (IX + XII)	(549.11)	58,91	39.09	(490.20)	80.34	194.66
XIII	Other Comperhensive Income/(Expense)	2.46	(11.96)	(4.79)	(9.51)	5 07	2,602 35
XV	Total Comprehensive Income (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(546.66)	46.95	34.30	(499.71)	85.42	2,797.01
-	(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
хvı	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	34,189,79	34,736 45	34,572 82	34,189,79	34,572,82	34,689.50
XVII	Earning Per Share (Rs)* (Not annualised)				10.000	0.000	0.011
	Basic EPS (in Rs.)	(0 032)	0 003	0.002	(0.029)	0.005	0.011
	Diluted EPS (in Rs.)	(0.032)	0.003	0.002	(0.029)	0,005	0.01
xviii	Number of shares used in computing Earnings per Equity Shares (taken face						

value of Re 1/-)

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FCS SOFTWARE SOLUTIONS LIMITED Reg. Office: 205, 2nd Floor, Agarwal Chamber IV, 27, Veer Sawarkar Block, Vikas Marg, Shakarput, Delhi-92 Corporate Office: Plot No. 83, NSEZ, Noida Dadri Road, Phase-II, Gautam Budh Nagar, Noida- 201305 CIN No. 1.72100DL1993PLC179154

STATEMENT OF STANDALONE UNAU FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER	and the second					(Rs in Lac
Reporting of Stand Alone Segment wise Revenue, Results and Capital	Employed	UARTER ENDED		HALF YEAR ENDED		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		1001.000				
India	389.04	341 42	368.64	730.46	742 17	1,424 3
USÁ	533.04	507,93	494.45	1,040 97	976.51	2,070 :
Total	922.08	849.34	863.09	1,771.42	1,718.69	3,494.
Less: Inter Segment Revenue			3	5		
Net sales/Income From Operations	922.08	849.34	863.09	1,771.42	1,718.69	3,494.
						- 15
Segment Results (Profit)(+)/Loss(-) before tax, interest & unallocable Expense from each						
A STATE OF A						
segment)	231.29	161.80	230.72	393.10	486.82	917
India	201.68	193 22	84.52	394.90	132.93	432
USA	432.97	355.02	315.24	788.00	619.75	1,350.
Total	(591 86)	59 79	58.61	(532.07)	136.88	220
Add: Other Income	375 07	331.80	314,32	706 87	643.45	1,304
Less: Other Un -allocable Exp Total Profit Before Tax	(533.96)	83.02	59,53	(450,95)	113.18	267.
	ting held on Novem	ber 07, 2023 and fur	ther approved by th	e Board of Directors	s at its meetings he	eld on November
s: The above results have been reviewed by the Audit Committee in the mee 2023 and have been reviewed by the auditors of the Company						
5: 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	neasurement princip 133 of the Companie	les of applicable In es Act 2013 and in c	dian Accounting Sta ompliance with Reg	andards (Ind AS) as ulation 33 of the SE	notified under the BI (Listing Obliga	e Companies (In tions and Disclo
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 n 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 1II (Division II) of the Companies Act, 2013, applicable to o	measurement princip 133 of the Companio 0th November 2015	les of applicable In is Act 2013 and in c has been modified	dian Accounting Sta compliance with Reg to comply with the r	andards (Ind AS) as ulation 33 of the SE	notified under the BI (Listing Obliga	e Companies (Inc tions and Disclo
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 n 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 of No Investor complaint was pending during the quarter.	measurement princip 133 of the Companie 0th November 2015 companies that are re	les of applicable In s Act 2013 and in c has been modified equired to comply w	dian Accounting States compliance with Reg to comply with the r ith Ind AS.	andards (Ind AS) as julation 33 of the SE requirement of SEBI	notified under the BI (Listing Obliga 's circular dated 50	e Companies (In trions and Disclo th July 2017, Inc
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 III (Division II) of the Companies Act, 2013, applicable to No Investor complaint was pending during the quarter. Fixed assets used in the Company's business cannot be specifically identifi believes that it has not provided segment-wise disclosures relating to tota	measurement princip 133 of the Companie 0th November 2015 companies that are re fied with any of the r 1 assets and liabilitie	les of applicable In s Act 2013 and in c has been modified equired to comply w eportable segments, s since a meaningful	dian Accounting Sta ompliance with Reg to comply with the r ith Ind AS. as these are used in a segregation of the a	andards (Ind AS) as gulation 33 of the SE requirement of SEBI terchangeably betwe available data is not	notified under the BI (Listing Obliga 's circular dated 50 'en various segmen possible.	e Companies (Ind trions and Disclos th July 2017, Ind hts. The Manager
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 III (Division II) of the Companies Act, 2013, applicable to No Investor complaint was pending during the quarter. Fixed assets 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 or the terms of specific contracts.	measurement princip [33 of the Companie 0th November 2015 companies that are re fied with any of the r 1 assets and liabilitie September 30, 2023	les of applicable In rs Act 2013 and in c has been modified equired to comply w eportable segments, s since a meaningful is recognised on the	dian Accounting Sta ompliance with Reg to comply with the r ith Ind AS. as these are used in a segregation of the a basis of time and r	andards (Ind AS) as gulation 33 of the SE requirement of SEBI terchangeably betwe available data is not petarial basis based of	notified under the BI (Listing Obliga 's circular dated 50 'en various segmen possible, on service rendered	e Companies (In- tions and Disclo th July 2017, Ind hts. The Manager
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 III (Division II) of the Companies Act, 2013, applicable to o No Investor complaint was pending during the quarter. Fixed assets 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 per the terms of specific contracts. The Board has decided to make a provision of Rs 613.52 Lakins against th	measurement princip [133 of the Companie 0th November 2015 companies that are re fied with any of the r 1 assets and liabilitie September 30, 2023 the loan amount recover the same	les of applicable In rs Act 2013 and in c has been modified equired to comply w eportable segments, s since a meaningful is recognised on the verable from FCS F	dian Accounting Sta ompliance with Reg to comply with the r ith Ind AS. as these are used in a segregation of the a basis of time and rr oundation because o	andards (Ind AS) as julation 33 of the SE requirement of SEBI terchangeably betwe ivallable data is not netarial basis based of f uncertainity in the	notified under the BI (Listing Obliga 's circular dated 50 'en various segmen possible, m service renderec recovery of the sa	e Companies (In- tions and Disclo th July 2017, Inc nts. The Manager d and billed to el me. The same w
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 III (Division II) of the Companies Act, 2013, applicable to No Investor complaint was pending during the quarter. Fixed assets 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 per the terms of specific contracts.	measurement princip [133 of the Companie 0th November 2015 companies that are re fied with any of the r 1 assets and liabilitie September 30, 2023 the loan amount recover the same	les of applicable In rs Act 2013 and in c has been modified equired to comply w eportable segments, s since a meaningful is recognised on the verable from FCS F	dian Accounting Sta ompliance with Reg to comply with the r ith Ind AS. as these are used in a segregation of the a basis of time and rr oundation because o	andards (Ind AS) as julation 33 of the SE requirement of SEBI terchangeably betwe ivallable data is not netarial basis based of f uncertainity in the	notified under the BI (Listing Obliga 's circular dated 50 'en various segmen possible, m service renderec recovery of the sa	e Companies (In- tions and Disclo th July 2017, Inc nts. The Manager d and billed to el me. The same w
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 III (Division II) of the Companies Act, 2013, applicable to a No Investor complaint was pending during the quarter. Fixed assets 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 per the terms of specific contracts. The Board has decided to make a provision of Rs 613 52 Lakhs against ti accounted for on receipt basis whenever the company will be able to recor The figuers for the quarter ended September 30, 2023 and September 30.	measurement princip 133 of the Companie 0th November 2015 companies that are re fied with any of the r 1 assets and liabilitie September 30, 2023 he loan amount recover the same 2022 are the balance td com	les of applicable In rs Act 2013 and in c has been modified equired to comply w eportable segments, s since a meaningful is recognised on the verable from FCS F	dian Accounting Sta ompliance with Reg to comply with the r ith Ind AS. as these are used in a segregation of the a basis of time and rr oundation because o	andards (Ind AS) as julation 33 of the SE requirement of SEBI terchangeably betwe ivallable data is not netarial basis based of f uncertainity in the	notified under the BI (Listing Obliga 's circular dated 50 'en various segmen possible, m service renderec recovery of the sa	e Companies (I tions and Discl th July 2017, In the Manage d and billed to e me. The same y

Place: Noida

Date: November 9, 2023



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	
ASSETS			
Non-current assets			
Property, Plant and Equipment	3,635.38	3,848.20	
Intangible Assets	13.28	13.52	
Investment Property	14,199.18	14,272.98	
Financial assets			
- Investments	12,426.45	13,759.92	
- Loans and advances	1,437.08	2,023.15	
- Others	503.92	421.06	
Deferred tax assets (Net)	78.40	75.81	
Non-Current Tax Assets (Net)	178.10	133.24	
Current assets	-		
Financial assets			
- 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			
Equity Share Capital	17,095.53	17,095.53	
Other Equity	14,801.93	15,406.04	
Non-current liabilities			
Financial liabilities			
- Borrowings	327.60	1,532.80	
- Other Financial Liabilities	350.98	342.41	
Non-Current Provisions	136.89	129.42	
Current liabilities			
Financial liabilities			
- Borrowings		328.47	
- Trade payables			
(i) Total outstanding dues of Micro, Small & Medium	2.94	1.93	
Enterprise	2.94	1.55	
(ii) Total outstanding dues of creditors other than Micro,	97.59	102.72	
Small & Medium Enterprise			
- Other Financial Liabilities	23.65	25.86	
Current Provisions	6.53	20.64	
Other Current Liabilities	558.81	562.30	
TOTAL	33,402.44	35,548.12	



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	Half Year Ended
	Sept 30, 2023	Sept 30, 2022
1. CASH FLOW FROM OPERATING ACTIVITIES	(450.95)	113.18
Net Profit Before Tax	(450.95)	113.10
Adjustments for :	206.63	161.71
Depreciation and amortisation	613.52	101.71
Provision for doubtful debts	(79.56)	(107.40)
Interest income	80.87	94.45
Finance costs	370.51	261.94
Working capital adjustments:		
(Increase)/Decrease in Trade Receivables	39.42	(398.80)
(Increase)/Decrease in Loans and Advances	578.73	(94.08)
(Increase)/Decrease in Other Assets	(824.64)	(9.68)
Increase/(Decrease) in Trade Payables	(4.12)	5.36
Increase/(Decrease) in Provisions	(6.64)	(6.92)
Increase/(Decrease) in Current Liabilities	3.06	486.05
Cash Generated from Operations	156.33	243.89
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 Purchase of Equity Shares	(31.53)	
Purchase of Equity officies		
NET CASH GENERATED/(USED IN) BY INVESTING ACTIVITIES (2)	1,387.82	90.07
CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	(80.87)	(94.45)
Proceeds from Borrowings	382.43	3
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 (1+2+3)	(88.07)	63.60
Cash and cash equivalents at the beginning of the year	195.60	261.03
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	Hare Solution	324.63

S. S. B. B. FCS



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

- 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 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.

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.

FRN: 0509249C

Chartered Accountants

(CA Sharad Poddar) Partner M. No. 087853 UDIN: 230878536のいこ Jの2806

Place: - New Delhi Dated: - 07.11.2023



FCS SOFTWARE SOLUTIONS LIMITED Reg. Office: 205, 2nd Floor, Aganval Chamber IV, 27, Veer Sawarkar Block, Vikas Marg, Shakarpur, Delhi-92 Corporate Office Plot No. 83, NSE2, Noida Dadri Road, Phase-II, Gautam Budh Nagar, Noida- 201305 CIN No. 1.72100DL1993PLC179154 STATEMENT OF CONSOLIDATED UNAUDITED INANCIAL RESULTS OF FCS SOFTWARE SOLUTIONS LIMITED R THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (Ind-AS)

No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED	
S.No.	PARICULARS	SEPT 30, 2023 UNAUDITED	JUNE 30, 2023 UNAUDITED	SEPT 30, 2022 UNAUDITED	SEPT 30, 2023 UNAUDITED	SEPT 30, 2022 UNAUDITED	MARCH 31, 2023 AUDITED	
-	Revenue from Operations	931.39	858.49	913.20	1,789.88	1,741,86	3,491,39	
-	Other Income	21 89	59.85	59 15	81.74	137 60	221.62	
11	Total Revenue (I+II)	953,28	918.34	972.35	1,871.62	1,879.46	3,713.02	
-01	Expenses							
	Employee benefits expense	500 75	505 91	558.18	1,006,66	1,119,40	2,185,12	
	Finance Costs	30 57	50 31	46.94	80 88	94.45	174 05	
	Depreciation and amortisation expense	104 16	102.47	81.41	206.63	161.71	419,56	
		241 34	179 89	212 55	421.22	414.47	747.67	
	Other expenses	876.81	838.58	899.08	1,715.39	1,790.03	3,526.40	
V	Total Expenses Profit Before Share of Profit / (Loss) of Associates, Exceptional	76,47	79,76	73.27	156.23	69.43	186.61	
	Item and Tax (III-IV)	0.46	(0 26)	(0.04)	0.21	(0.07)	0,41	
VI	Share of Profit / (Loss) of Associates	76.93	79.50	73.24	156.43	89.36	187.02	
Vil	Profit Before Exceptional Item and Tax (V+VI)	(613 51)	0.33		(613.18)		31.80	
VIII	Exceptional Items	(536.58)	79,83	73.24	(456.75)	89.36	218.83	
IX	Profit / (Loss) before Tax (VII+VIII)	(000.00)			- Changer of			
X	Tax 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	(495.06)	56.52	145.9	
XI	Profit (Loss) for the period from continuing operations (XI-X)		00.10	02.00	(unit)			
XII	Profit/(loss) from discontinuing operations	*						
XIII	Tax expense of discontinuing operations							
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		55.70	52.80	(496.06)	55,52	145.9	
XV	Profit (Loss) for the period (XI + XIV)	(551.76)		(4.66)	(10 69)	5 50	2,606 6	
XVI	Other Competitionsive Income/(Expense)	2.51	(13.20)	(4.00)	(10.03)			
XVII	Total Comprehensive Income (Comprising Profit (Loss) and Other Comprehensive Incomo for the period)	(549.25)	42,50	47,94	(506.75)	62.03	2,752.6	
	(a) Paid-up Equity Share Capital	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_0	
xviii	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	(945_30)	(396.05)	(525.27)	(945 30)	(525 27)	(438 5	
XIX	Earning Per Share (Rs)* (Not annualised)							
	Basic EPS (in Rs.)	(0.032)	0.003	0.003	(0.029)	0.003	0.00	
-	Diluted EPS (in Rs.)	(0.032)	0.003	0.003	(0.029)	0 003	0.00	
XX	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	1,709,553,10	
	Diluted	1,709,553,100	1 709 553 100	1,709,553,100	1,709,553,100	1,709,553,100	1,709,553,10	



	Reporting of Consolidated Segment wise Revenue, Results and Capit	tal Employed					(Rs. in Lacs
- 1		(UARTER ENDED		HALF YEAD	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
- 1	Segment Revenue						
- 3	Revenue by Geographical Segment						
- 1	adia	398.35	350.56	418,75	748 91	765 35	1.420 86
: 1	USA	533,04	507 93	494.45	1,040 97	976.51	2,070 53
- 1	Fotal	931,39	858.49	913.20	1,789.88	1,741.86	3,491,3
- 1	Less Inter Segment Revenue						
1	Net sales/Income From Operations	931.39	858.49	913.20	1,789.88	1,741.86	3,491.39
1	Segment Results						
1	Profit)(+)/Loss(-) before tax, interest & unallocable Expense from each segment)*						
- 3	India	226.97	159 36	270 50	388.32	489.53	873 4
1	USA	201.68	193.22	84.52	394 90	132.93	432.8
	Total	430.65	352.58	355.02	783.22	622,46	1.306.2
- 1	Add: Other Income	(591 16)	59 92	59 12	(531.24)	137.53	222.0
	Less Other Un -allocable Exp	376 07	332 67	340 90	708 74	670 63	1,309.4
	Total Profit Before Tax	(536.58)	79.83	73.24	(456.75)	89.36	218.8
2	The above results have been reviewed by the Audit Committee in the mee have been reviewed by the auditors of the Company The results have been prepared in accordance with the recognition and m Standards) Rules 2015 (as amended) specified under section 133 of the Regulations, 2015, as amended	easurement principle Companies Act 20	s of applicable Indian A 3 and in compliance w	Accounting Standard with Regulation 33 o	s (Ind AS) as notified f the SEBI (Listing	d under the Compani Obligations and Disc	es (Indian Accounti closure Requiremer
-	have been reviewed by the auditors of the Company The results have been prepared in accordance with the recognition and m Standards) Rules 2015 (as amended) specified under section 133 of the Regulations, 2015, as amended The format for Unaudited results as presenbed in SEBI's circular dated	casurement principle Companies Act 20 30th November 20	s of applicable Indian A 3 and in compliance w 5 has been modified to	Accounting Standard with Regulation 33 o	s (Ind AS) as notified f the SEBI (Listing	d under the Compani Obligations and Disc	es (Indian Accounti closure Requiremen
3	have been reviewed by the auditors of the Company. The results have been prepared in accordance with the recognition and m Standards) Rules 2015 (as amended) specified under section 133 of the Regulations, 2015, as amended The format for Unaudited results as presented in SEBI's circular dated Schedule III (Division II) of the Companies Act, 2013, applicable to con-	casurement principle Companies Act 20 30th November 20	s of applicable Indian A 3 and in compliance w 5 has been modified to	Accounting Standard with Regulation 33 o	s (Ind AS) as notified f the SEBI (Listing	d under the Compani Obligations and Disc	es (Indian Accounti closure Requiremen
3	have been reviewed by the auditors of the Company. The results have been prepared in accordance with the recognition and m Standards) Rules 2015 (as amended) specified under section 133 of the Regulations, 2015, as amended. The format for Unaudited results as presenbed in SEBI's circular dated Schedule III (Division II) of the Companies Act. 2013, applicable to con No any Investor complaint received during the quarter. Evend series used in the Company's business cannot be specifically identit	casurement principle Companies Act 201 30th November 20 npanies that are requ	s of applicable Indian A 3 and in compliance w 5 has been modified to red to comply with Inc eportable segments, as	Accounting Standard ith Regulation 33 o o comply with the re AS	s (Ind AS) as notified f the SEBI (Listing quirement of SEBI's hangeably between va	d under the Compani Obligations and Disc circular dated 5th Ju	es (Indian Accounti closure Requiremen uly 2017, Ind AS a
3	have been reviewed by the auditors of the Company. The results have been prepared in accordance with the recognition and m Standards) Rules 2015 (as amended) specified under section 133 of the Regulations, 2015, as amended. The format for Unaudited results as presenbed in SEBI's circular dated Schedule III (Division II) of the Companies Act. 2013, applicable to con No any Investor complaint received during the quarter. Fived assets used in the Company's business cannot be specifically identi- that it has not provided segment-wise disclosures relating to total assets as	casurement principle Companies Act 201 30th November 20 npanies that are requ fied with any of the r and habilities since a	s of applicable Indian <i>i</i> 3 and in compliance w 15 has been modified to red to comply with Inc eportable segments, as meaningful segregation	Accounting Standard eith Regulation 33 o comply with the re I AS these are used intere n of the available dat	s (Ind AS) as notifie f the SEBI (Listing quirement of SEBI's hangeably between vi a 1s not possible.	d under the Compani Obligations and Disc circular dated 5th Ju arious segments The	es (Indian Accounti closure Requiremen uly 2017, Ind AS au Management believ
1 2 3 4 5 6	have been reviewed by the auditors of the Company. The results have been prepared in accordance with the recognition and m Standards) Rules 2015 (as amended) specified under section 133 of the Regulations, 2015, as amended The format for Unaudited results as presenbed in SEBI's circular dated Schedule III (Division II) of the Companies Act, 2013, applicable to con No any Investor complaint received during the quarter. Fixed assets used in the Company's business cannot be specifically identit ithat it has not provided segment-wise disclosures relating to total assets a Revenue relating to Software Export for the quarter and half year ended S	easurement principle Companies Act 201 1 30th November 20 npanies that are requi- fied with any of the r and habilities since a September 30, 2023	s of applicable Indian / 3 and in compliance w 15 has been modified to red to comply with Inc eportable segments, as meaningful segregation is recognised on the bas	Accounting Standard with Regulation 33 o o comply with the re AS these are used intere n of the available dat is of time and metari	s (Ind AS) as notifie f the SEBI (Listing quirement of SEBI's hangeably between via a is not possible. al basis based on serv	d under the Compani Obligations and Disc circular dated 5th Ju arious segments The rice rendered and bill	es (Indian Accounti closure Requiremen aly 2017, Ind AS ar Management believ ed to clients as per t
3 4 5	have been reviewed by the auditors of the Company. The results have been prepared in accordance with the recognition and m Standards) Rules 2015 (as amended) specified under section 133 of the Regulations, 2015, as amended. The format for Unaudited results as presented in SEBI's circular dated Schedule 111 (Division 11) of the Companies Act, 2013, applicable to con No any Investor complaint received during the quarter. Fixed assets used in the Company's business cannot be specifically identi- that it has not provided segment-wise disclosures relating to total assets a Revenue relating to Software Export for the quarter and half year ended Settemms of specific contracts The consolidated results for the quarter and half year ended Settember Software (Shanghai) Co. Ltd and FCS Software Solutions GmbH and on	easurement principle Companies Act 201 130th November 20 npanies that are requi- fied with any of the r and Irabilities since a September 30, 2023 130, 2023 includes i maudited results of r	s of applicable Indian / 3 and in compliance w 15 has been modified to ired to comply with Inci- eportable segments, as meaningful segregation is recognised on the bas management accounts of ndian subsidiary compo	Accounting Standard with Regulation 33 o comply with the re I AS these are used intered to of the available dat is of time and metari of three foreign subs inters viz Insyne Busi	s (Ind AS) as notifie f the SEBI (Listing quirement of SEBI's hangeably between via a 1s not possible, al basis based on serv idiary companies viz ness Solutions Ltd	d under the Compani Obligations and Disc circular dated 5th Ju arious segments The recerendered and bill FCS Software M Stablesecure Infraser	es (Indian Accounti closure Requiremen aly 2017, Ind AS ar Management believ ed to chients as per to inddle East FZE_FC vices Private Limite
3 4 5	have been reviewed by the auditors of the Company. The results have been prepared in accordance with the recognition and m Standards) Rules 2015 (as amended) specified under section 133 of the Regulations, 2015, as amended The format for Unaudited results as presenbed in SEBI's circular dated Schedule III (Division II) of the Companies Act, 2013, applicable to con No any Investor complaint received during the quarter. Fixed assets used in the Company's business cannot be specifically identi that it has not provided segment-wise disclosures relating to total assets 2 Revenue relating to Software Export for the quarter and half year ended S term of specific contracts The consolidated results for the quarter and half year ended September Software (Shanghai) Co. Ltd. and FCS Software Solutions GmbH and u and one Associate Company named M/s Enstaery E Services Limited The Board has decided to make a provision of Rs. 613.52. Lakhs again	easurement principle Companies Act 201 1 30th November 20 npanies that are requi- fied with any of the r and frabilities since a September 30, 2023 in r 30, 2023 includes i maudited results of it nist the loan amount over the same.	s of applicable Indian / 3 and in compliance w 15 has been modified to red to comply with Inc eportable segments, as meaningful segregation is recognised on the bas management accounts of ndian subsidiary compo-	Accounting Standard with Regulation 33 o o comply with the re AS these are used intere in of the available dat is of time and metari of three foreign subs inters viz Insyne Busit Foundation because	s (Ind AS) as notifie f the SEBI (Listing quirement of SEBI's hangeably between via a is not possible. al basis based on servi- idiary companies viz ness Solutions Ltd of uncertainity in th	d under the Compani Obligations and Disc circular dated 5th Ju arious segments. The rice rendered and bill F.C.S. Software M Stablesecure Infraser e recovery of the sau	es (Indian Accounti closure Requiremen aly 2017, Ind AS au Management believ ed to clients as per t liddle East FZE, FO vices Private Limite me The same will
3 4 5 6 7	have been reviewed by the auditors of the Company. The results have been prepared in accordance with the recognition and m Standards) Rules 2015 (as amended) specified under section 133 of the Regulations, 2015, as amended. The format for Unaudited results as presenbed in SEBI's circular dated Schedule 111 (Division 11) of the Companies Act, 2013, applicable to con No any Investor complaint received during the quarter. Fixed assets used in the Company's business cannot be specifically identi- that it has not provided segment-wise disclosures relating to total assets a Revenue relating to Software Export for the quarter and half year ended Setterms of specific contracts The consolidated results for the quarter and half year ended September Software (Shanghai) Co. Ltd. and FCS Software Solutions GmbH and au of one Associate Company mamed M/s Emstasery. E Services Limited The Board has decided to make a provision of Rs. 613 52 Lakhs again	easurement principle Companies Act 201 1 30th November 20 npanies that are requi- fied with any of the r and frabilities since a September 30, 2023 in r 30, 2023 includes i maudited results of it nist the loan amount over the same.	s of applicable Indian / 3 and in compliance w 15 has been modified to red to comply with Inc eportable segments, as meaningful segregation is recognised on the bas management accounts of ndian subsidiary compo-	Accounting Standard with Regulation 33 o o comply with the re AS these are used intere in of the available dat is of time and metari of three foreign subs inters viz Insyne Busit Foundation because	s (Ind AS) as notifie f the SEBI (Listing quirement of SEBI's hangeably between via a is not possible. al basis based on servi- idiary companies viz ness Solutions Ltd of uncertainity in th	d under the Compani Obligations and Disc circular dated 5th Ju arious segments. The rice rendered and bill F.C.S. Software M Stablesecure Infraser e recovery of the sau	es (Indian Accounti closure Requiremen aly 2017, Ind AS au Management believ ed to clients as per t liddle East FZE, FO vices Private Limite me The same will
3 4 5 6 7 8	have been reviewed by the auditors of the Company. The results have been prepared in accordance with the recognition and m Standards) Rules 2015 (as amended) specified under section 133 of the Regulations, 2015, as amended The format for Unaudited results as presenbed in SEBI's circular dated Schedule III (Division II) of the Companies Act, 2013, applicable to con No any Investor complaint received during the quarter. Fixed assets used in the Company's business cannot be specifically identi that it has not provided segment-wise disclosures relating to total assets a Revenue relating to Software Export for the quarter and half year ended Setterm of specific contracts The consolidated results for the quarter and half year ended Setterms of specific contracts The Board has decided to make a provision of Rs. 6(13.52 Lakhs again accounted for on receipt basis whenever the company will be able to rece The fugues for the quarter of the relevant financial year.	easurement principle Companies Act 201 1 30th November 20 npanies that are requi- fied with any of the r and frabilities since a September 30, 2023 in r 30, 2023 includes i maudited results of it nest the loan amount over the same 30, 2022 are the ba	s of applicable Indian / 3 and in compliance w 15 has been modified to red to comply with Inc eportable segments, as meaningful segregation is recognised on the bas management accounts of ndian subsidiary compo-	Accounting Standard with Regulation 33 o o comply with the re AS these are used intere in of the available dat is of time and metari of three foreign subs inters viz Insyne Busit Foundation because	s (Ind AS) as notifie f the SEBI (Listing quirement of SEBI's hangeably between via a is not possible. al basis based on servi- idiary companies viz ness Solutions Ltd of uncertainity in th	d under the Compani Obligations and Disc circular dated 5th Ju arious segments. The rice rendered and bill F.C.S. Software M Stablesecure Infraser e recovery of the sau	es (Indian Accountii closure Requirement aly 2017, Ind AS ar Management believ ed to elients as per d liddle East FZE, FC vices Private Limite me The same will
3 4 5 6 7 8 8	have been reviewed by the auditors of the Company. The results have been prepared in accordance with the recognition and m Sandards) Rules 2015 (as amended) specified under section 133 of the Regulations, 2015, as amended. The format for Unaudited results as presenbed in SEBI's circular dated Schedule III (Division II) of the Companies Act, 2013, applicable to con No any Investor complaint received during the quarter. Fixed assets used in the Company's business cannot be specifically identi that it has not provided segment-wise disclosures relating to total assets a Revenue relating to Software Export for the quarter and half year ended S terms of specific contracts The consolidated results for the quarter and half year ended S terms of specific contracts The Board has decided to make a provision of Rs 613 52 Lakhs again accounted for on receipt basis whenever the company will be able to receipt The guers for the quarter ended September 30, 2023 and September	easurement principle Companies Act 201 1 30th November 20 npanies that are requi- fied with any of the r and frabilities since a September 30, 2023 in r 30, 2023 includes i maudited results of it nest the loan amount over the same 30, 2022 are the ba	s of applicable Indian / 3 and in compliance w 15 has been modified to red to comply with Inc eportable segments, as meaningful segregation is recognised on the bas management accounts of ndian subsidiary compo-	Accounting Standard with Regulation 33 o o comply with the re AS these are used intere in of the available dat is of time and metari of three foreign subs inters viz Insyne Busit Foundation because	s (Ind AS) as notifie f the SEBI (Listing quirement of SEBI's hangeably between via a 1s not possible, al basis based on serv diary companies viz ness Solutions Ltd of uncertaintly in th in respect of the firs	d under the Compani Obligations and Disc circular dated 5th Ju arious segments. The rice rendered and bill F.C.S. Software M Stablesecure Infraser e recovery of the sau	es (Indian Accounti closure Requiremen aly 2017, Ind AS au Management believ ed to clients as per t liddle East FZE, FO vices Private Limite me The same will

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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)

and the state of the state of the state of the	Consolidated				
Particulars	September 30, 2023	March 31, 2023			
	Unaudited	Audited			
ASSETS					
Non-current assets					
Property, Plant and Equipment	3,636.69	3,849.51			
Intangible Assets	13.28	13.52			
Investment Property	15,719.18	15,792.98			
Financial assets					
- 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					
- Trade Receivables	351.23	371.32			
- Cash and cash equivalents	137.06	235.40			
- Other balances with banks	306.33	293.41			
- Loans and advances	72.20	64.22			
Other Current Assets	118.91	82.10			
TOTAL	37,206.34	38,937.50			
EQUITY AND LIABILITIES					
Equity					
Equity Share capital	17,095.53	17,095.53			
Other Equity	18,578.50	18,785.90			
Non-current liabilities					
Financial liabilities					
- Borrowings	327.60	1,532.80			
- Other Financial Liabilities	350.98	342.41			
Non-Current Provisions	142.39	133.27			
Current liabilities					
Financial liabilities					
- Borrowings		328.47			
- Trade payables					
(i) Total outstanding dues of Micro, Small & Medium Enterprise	2.94	1.93			
(ii) Total outstanding dues of creditors other than					
Micro, Small & Medium Enterprise	113.23	103.20			
Other Financial Liabilities	23.65	25.86			
Current Provisions	6.88	20.90			
Other Current Liabilities	564.64	567.2			
TOTAL	37,206.34	38,937.50			



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)

	Half Year Ended	Half Year Ended
Particulars	Sept 30, 2023	Sept 30, 2022
1. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	(456.75)	89.36
Adjustments for :		464.74
Depreciation and amortisation	206.63	161.71
Provision for doubtful debts	613.52	(100.11)
Interest income	(80.18)	(108.11)
Finance costs	80.88	94.45
Merchine service eductments	204.10	237.44
Working capital adjustments:	20.09	(402.00)
(Increase)/Decrease in Trade Receivables	578.09	(56.72)
(Increase)/Decrease in Loans and Advances	(827.17)	(26.62)
(Increase)/Decrease in Other Assets	11.04	5.36
Increase/(Decrease) in Trade Payables	(4.90)	(7.13)
Increase/(Decrease) in Provisions	3.82	485.84
Increase/(Decrease) in Current Liabilities	145.06	236.13
Cash Generated from Operations	70.60	24.85
Income Tax Paid 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)	5
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	2
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

S.S.