

FCS/STX/2024

14th November, 2024

To,
The Department of Corporate Services
The Bombay Stock Exchange Limited
27th Floor, P.J. Tower, Dalal Street,
Mumbai-400 001

National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (E),
Mumbai-400 001

Subject: Outcome of the 220th Meeting of the Board of Directors of the Company held on Thursday, 14th November, 2024.

Dear Sir/Ma'am,

In accordance with Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, this is to intimate that the Board of Directors in its 220th Meeting held today i.e. Thursday, 14th November, 2024, 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 and half year ended on 30th September, 2024, as per IND—AS Rules of Company (Indian Accounting Standard) Rules, 2015 together with Statement of Assets and Liabilities and Cash Flow Statement.

The Unaudited Financial Results, duly approved by the Board of Directors of the Company in their meeting held today i.e. November 14, 2024, together with Limited review report is enclosed herewith.

The meeting was commenced at 04:00 PM and concluded at 05:55 P.M.

This is for your information and records.

Thanking You,

Yours faithfully,
For **FCS Software Solutions Limited**

Harsha Sharma
(Company Secretary)
Membership No.: A33548



SPMG & Company
Chartered Accountants



209A, 17A/55, II Floor
Triveni Plaza Building,
WEA Karol Bagh, New Delhi-110005
Ph. +91-011-41626498
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Limited Review Report on Standalone Unaudited Financial Results of the Company for the Quarter and Half Year Ended September 30th, 2024 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 unaudited standalone financial results of M/s FCS Software Solutions Limited ("the Company") for the quarter and half year ended September 30, 2024, (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, 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 SPMG & Co.

Chartered Accountants

FRN: 0509249C


(CA Vinod Gupta)

Partner

M. No. 090687

UDIN: 24090687BkckWY2651



Place: - New Delhi

Dated: -14.11.2024



FCS SOFTWARE SOLUTIONS LIMITED

Reg. Office: 205, 2nd Floor, Agarwal Chamber IV, 27, Veer Sawarkar Block, Vikas Marg, Shakarpur, Delhi-110092

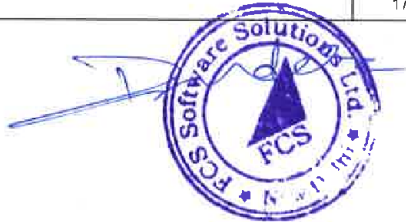
Corporate Office: Plot No. 83, NSEZ, Noida Dadri Road, Phase-II, Gautam Budh Nagar, Noida- 201305

CIN No. L72100DL1993PLC179154

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS OF FCS SOFTWARE SOLUTIONS LIMITED
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (Ind-AS)

(Rs. in Lacs)

S.No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		SEPT 30, 2024 UNAUDITED	JUNE 30, 2024 UNAUDITED	SEPT 30, 2023 UNAUDITED	SEPT 30, 2024 UNAUDITED	SEPT 30, 2023 UNAUDITED	MARCH 31, 2024 AUDITED
I	Revenue from Operations	842.42	905.60	922.08	1,748.02	1,771.42	3,619.08
II	Other Income	19.31	16.79	21.65	36.10	81.12	132.69
III	Total Revenue (I+II)	861.73	922.39	943.73	1,784.12	1,852.54	3,751.77
	Expenses						
a	Employee benefits expense	495.84	492.95	489.11	988.79	983.43	1,953.96
b	Sub-Contracting & Technical Fee	94.97	112.57	49.41	207.54	92.07	226.66
c	Finance Costs	6.17	6.82	30.56	13.00	80.87	102.57
d	Depreciation and amortisation expense	55.34	62.55	104.16	117.89	206.63	361.33
e	Other expenses	147.32	129.39	190.94	276.70	327.30	659.37
IV	Total Expenses	799.63	804.28	864.18	1,603.91	1,690.30	3,303.89
V	Profit / (Loss) before exceptional items and tax (III-IV)	62.10	118.11	79.55	180.21	162.24	447.88
VI	Exceptional Items	0.10	0.11	(613.51)	0.21	(613.18)	(1,845.14)
VII	Profit / (Loss) before Tax (V+VI)	62.20	118.22	(533.96)	180.42	(450.95)	(1,397.26)
VIII	Tax Expenses						
	(1) Current	6.63	25.52	16.39	32.14	41.85	101.70
	(2) Deferred	8.68	6.75	(1.24)	15.44	(2.59)	(106.31)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	46.89	85.95	(549.11)	132.84	(490.20)	(1,392.65)
X	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinuing operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit (Loss) for the period (IX + XII)	46.89	85.95	(549.11)	132.84	(490.20)	(1,392.65)
XIV	Other Comprehensive Income/(Expense)	3.14	(0.55)	2.46	2.59	(9.51)	(2,780.20)
XV	Total Comprehensive Income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (XIII+XIV)	50.03	85.40	(546.66)	135.42	(499.71)	(4,172.85)
	(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	33,427.78	33,382.74	34,189.79	33,427.78	34,189.79	33,292.36
XVII	Earning Per Share (Rs)* (Not annualised)						
	Basic EPS (in Rs.)	0.003	0.005	(0.032)	0.008	(0.029)	(0.081)
	Diluted EPS (in Rs.)	0.003	0.005	(0.032)	0.008	(0.029)	(0.081)
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





FCS SOFTWARE SOLUTIONS LIMITED

Reg. Office: 205, 2nd Floor, Agarwal Chamber IV, 27, Veer Sawarkar Block, Vikas Marg, Shakarpur, Delhi-110092

Corporate Office: Plot No. 83, NSEZ, Noida Dadri Road, Phase-II, Gautam Budh Nagar, Noida- 201305

CIN No. L72100DL1993PLC179154

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS OF FCS SOFTWARE SOLUTIONS LIMITED
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (Ind-AS)**

Segment Reporting (Standalone) :

Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	SEPT 30, 2024 UNAUDITED	JUNE 30, 2024 UNAUDITED	SEPT 30, 2023 UNAUDITED	SEPT 30, 2024 UNAUDITED	SEPT 30, 2023 UNAUDITED	MARCH 31, 2024 AUDITED
Segment Revenue						
Revenue by Geographical Segment						
India	336.25	464.95	389.04	801.20	730.46	1,547.21
USA	506.17	440.65	533.04	946.82	1,040.97	2,071.87
Total	842.42	905.60	922.08	1,748.02	1,771.42	3,619.08
Less: Inter Segment Revenue						
Net sales/Income From Operations	842.42	905.60	922.08	1,748.02	1,771.42	3,619.08
Segment Results						
(Profit)(+)/Loss(-) before tax, Other Income & unallocable Expense from each segment						
India	132.72	274.86	231.29	407.58	393.10	815.59
USA	143.61	47.00	201.68	190.61	394.90	759.54
Total	276.33	321.86	432.97	598.19	788.00	1,575.13
Add: Other Income	19.31	16.79	(591.86)	36.10	(532.07)	(1,712.45)
Less: Other Un-allocable Exp.	233.44	220.43	375.07	453.87	706.87	1,259.94
Total Profit Before Tax	62.20	118.22	(533.96)	180.42	(450.95)	(1,397.26)

Notes:

- The above unaudited results have been reviewed by the Audit Committee in the meeting held on November 14, 2024 and further approved by the Board of Directors at its meetings held on November 14, 2024 and have been reviewed by the auditors of the Company.
- The Unaudited results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules 2015 (as amended) specified under section 133 of the Companies Act 2013 and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The format for unaudited 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 half year ended September 30, 2024 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 figures for the quarter ended September 30, 2024 and September 30, 2023 are the balancing figure between the unaudited figures in respect of the first half year and the published year to date (unaudited) upto the first quarter of the relevant financial year.
- The results are also available on the website of the company at www.fcsitd.com
- Previous period / year figures are regrouped/reclassified, wherever necessary.

Place Noida

Date: November 14, 2024

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



FCS Software Solutions Limited

Statement of Assets and Liabilities as at September 30, 2024

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

Particulars	Standalone	
	Sept 30, 2024 Unaudited	March 31, 2024 Audited
ASSETS		
Non-current assets		
Property, Plant and Equipment	3,362.50	3,445.42
Intangible Assets	12.89	13.04
Investment Property	14,120.73	14,225.81
Financial assets		
- Investments	9,648.84	9,648.84
- Loans and advances	239.29	231.29
- Others	310.08	498.00
Deferred tax assets (Net)	166.68	182.12
Non-Current Tax Assets (Net)	159.54	112.88
Current assets		
Financial assets		
- Trade Receivables	530.31	187.95
- Cash and cash equivalents	196.04	122.44
- Other balances with banks	250.85	1,014.58
- Loans and advances	25.08	13.26
Other Current Assets	195.41	118.77
TOTAL	29,218.24	29,814.39
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	17,095.53	17,095.53
Other Equity	11,061.47	11,023.00
Non-current liabilities		
Financial liabilities		
- Borrowings	-	-
- Other Financial Liabilities	353.49	358.23
Non-Current Provisions	148.08	139.95
Current liabilities		
Financial liabilities		
- Borrowings	-	-
- Trade payables	-	-
(i) Total outstanding dues of Micro, Small & Medium Enterprise	4.02	0.78
(ii) Total outstanding dues of creditors other than Micro, Small & Medium Enterprise	37.50	41.62
- Other Financial Liabilities	21.26	21.46
Current Provisions	7.09	6.62
Other Current Liabilities	489.81	1,127.19
TOTAL	29,218.24	29,814.39

FCS Software Solutions Limited

Unaudited Standalone Statement of Cash Flows for the Half Year ended September 30, 2024

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

Particulars	Half Year Ended Sept 30, 2024	Half Year Ended Sept 30, 2023
1. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	180.42	(450.95)
<i>Adjustments for :</i>		
Depreciation and amortisation	117.89	206.63
Provision for doubtful debts	-	613.52
Interest income	(35.48)	(79.56)
Finance costs	13.00	80.87
	275.82	370.51
Working capital adjustments:		
(Increase)/Decrease in Trade Receivables	(342.35)	39.42
(Increase)/Decrease in Loans and Advances	(19.82)	578.73
(Increase)/Decrease in Other Assets	902.99	(824.64)
Increase/(Decrease) in Trade Payables	(0.88)	(4.12)
Increase/(Decrease) in Provisions	(636.91)	(6.64)
Increase/(Decrease) in Current Liabilities	3.17	3.06
Cash Generated from Operations	182.02	156.33
Income Tax Paid	104.22	70.60
NET CASH GENERATED/(USED IN) BY OPERATING ACTIVITIES (1)	77.81	85.73
2. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(26.70)	(25.20)
Interest Income	35.48	79.56
Proceeds from redemption of Preference Shares	-	1,365.00
Purchase of Equity Shares	-	(31.53)
NET CASH GENERATED/(USED IN) BY INVESTING ACTIVITIES	8.78	1,387.82
CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	(13.00)	(80.87)
Proceeds from Borrowings	-	382.43
Repayment of Borrowings	-	(1,863.18)
NET CASH GENERATED/(USED IN) BY FINANCING ACTIVITIES (3)	(13.00)	(1,561.62)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (1+2+3)	73.59	(88.07)
Cash and cash equivalents at the beginning of the year	122.44	195.60
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	196.04	107.54





Limited Review Report on Unaudited Consolidated Financial Results of the Company for the Quarter and Half Year Ended September 30th, 2024 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 Unaudited Consolidated 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, 2024 ("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) Bloom Healthcare and Hospitality Management Private Limited
- d) F.C.S Software Middle East FZE
- e) FCS Software Solutions GmbH
- f) FCS Software (Shanghai) Co. Ltd.

Associate Company

- a) Enstaserv E Services Ltd.

5. The unaudited consolidated financial results include the financial results of one subsidiary namely Bloom Healthcare & Hospitality Management Private Limited, whose financial results/ financial information reflects total assets (before consolidation adjustments) of Rs. 14,163.34 Lacs as at September 30, 2024, total revenue (before consolidation adjustments) of Rs. 76.66 Lacs and total net profit after tax (before consolidation adjustments) of Rs. 114.27 Lacs for the half year ended September 30, 2024, as considered in the consolidated financial results, which have been reviewed by their respective independent auditor. The financial results/ financial information of these entities been furnished to us by the management. Our conclusion is not modified in respect of this matter.
6. The unaudited consolidated financial results includes unaudited financial results/financial information of three foreign subsidiaries, whose financial results/information reflects total assets (before consolidation adjustments) of Rs Nil as at September 30, 2024, total revenue (before consolidation adjustments) of Rs. Nil, total net profit after tax (before consolidation adjustments) of Rs. Nil and net cash flow (before consolidation adjustments) amounting to Rs. Nil for the quarter ended September 30, 2024, as considered in the unaudited consolidated financial results. This unaudited consolidated financial results/information have been furnished to us by the management. Our conclusion is not modified in respect of this matter.



7. 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



(CA Vinod Gupta)

Partner

M. No. 090687

UDIN: 24090687Bkckwz6816

Place: - New Delhi

Dated: - 14.11.2024



FCS SOFTWARE SOLUTIONS LIMITED

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Corporate Office: Plot No. 83, NSEZ, Noida Dadri Road, Phase-II, Gautam Budh Nagar, Noida- 201305

CIN No. L72100DL1993PLC179154

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF FCS SOFTWARE SOLUTIONS LIMITED
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (Ind-AS)

(Rs. in Lacs)

S.No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		SEPT 30, 2024 UNAUDITED	JUNE 30, 2024 UNAUDITED	SEPT 30, 2023 UNAUDITED	SEPT 30, 2024 UNAUDITED	SEPT 30, 2023 UNAUDITED	MARCH 31, 2024 AUDITED
I	Revenue from Operations	930.09	918.19	931.39	1,848.28	1,789.88	3,656.51
II	Other Income	209.58	201.87	21.89	411.45	81.74	901.98
III	Total Revenue (I+II)	1,139.67	1,120.06	953.28	2,259.73	1,871.62	4,558.49
	Expenses						
a	Employee benefits expense	520.67	505.73	500.75	1,026.41	1,006.66	2,000.54
b	Sub-Contracting & Technical Fee	94.97	112.57	49.41	207.54	92.07	226.66
c	Finance Costs	141.10	139.86	30.57	280.96	80.88	634.74
d	Depreciation and amortisation expense	55.34	62.55	104.16	117.89	206.63	361.33
e	Other expenses	199.46	130.67	191.92	330.13	329.15	689.89
IV	Total Expenses	1,011.53	951.39	876.81	1,962.92	1,715.39	3,913.16
V	Profit Before Share of Profit / (Loss) of Associates, Exceptional Item and Tax (III-IV)	128.14	168.67	76.47	296.81	156.23	645.32
VI	Share of Profit / (Loss) of Associates	0.47	(0.29)	0.46	0.18	0.21	(0.43)
VII	Profit Before Exceptional Item and Tax (V+VI)	128.61	168.38	76.93	296.99	156.43	644.89
VIII	Exceptional Items	0.10	0.11	(613.51)	0.21	(613.18)	(1,853.93)
IX	Profit / (Loss) before Tax (VII+VIII)	128.71	168.49	(536.58)	297.20	(456.75)	(1,209.04)
X	Tax Expenses						
	(1) Current	9.93	25.52	16.39	35.45	41.85	101.70
	(2) Deferred	8.68	6.78	(1.22)	15.46	(2.54)	(106.21)
XI	Profit (Loss) for the period from continuing operations (XI-X)	110.09	136.19	(551.76)	246.29	(496.06)	(1,204.53)
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	110.09	136.19	(551.76)	246.29	(496.06)	(1,204.53)
XVI	Other Comprehensive Income/(Expense)	3.19	(0.95)	2.51	2.24	(10.69)	(1,399.68)
XVII	Total Comprehensive Income (Comprising Profit (Loss) and Other Comprehensive Income for the period)	113.28	135.24	(549.25)	248.53	(506.75)	(2,604.21)
	(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
XVIII	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	8,465.57	8,376.35	(945.30)	8,465.57	(945.30)	8,250.19
XIX	Earning Per Share (Rs)* (Not annualised)						
	Basic EPS (in Rs.)	0.006	0.008	(0.032)	0.014	(0.029)	(0.070)
	Diluted EPS (in Rs.)	0.006	0.008	(0.032)	0.014	(0.029)	(0.070)
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	1,709,553,100
	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



STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF FCS SOFTWARE SOLUTIONS LIMITED
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (Ind-AS)

Segment Reporting (Consolidated) :						
Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	SEPT 30, 2024 UNAUDITED	JUNE 30, 2024 UNAUDITED	SEPT 30, 2023 UNAUDITED	SEPT 30, 2024 UNAUDITED	SEPT 30, 2023 UNAUDITED	MARCH 31, 2024 AUDITED
Segment Revenue						
Revenue by Geographical Segment						
India	423.92	477.54	398.35	901.46	748.91	1,584.64
USA	506.17	440.65	533.04	946.82	1,040.97	2,071.87
Total	930.09	918.19	931.39	1,848.28	1,789.88	3,656.51
Less: Inter Segment Revenue						
Net sales/Income From Operations	930.09	918.19	931.39	1,848.28	1,789.88	3,656.51
Segment Results						
(Profit)(+)/Loss(-) before tax, interest & unallocable Expense from each segment)*						
India	195.56	274.66	228.97	470.22	388.32	806.43
USA	143.61	47.00	201.68	190.61	394.90	759.54
Total	339.17	321.66	430.65	660.83	783.22	1,565.98
Add: Other Income	209.58	201.87	(591.16)	411.45	(531.24)	(952.39)
Less: Other Un-allocable Exp.	420.04	355.05	376.07	775.08	708.74	1,822.63
Total Profit Before Tax	128.71	168.49	(536.58)	297.20	(456.75)	(1,209.04)

Notes:

- 1 The above unaudited results have been reviewed by the Audit Committee in the meeting held on November 14, 2024 and further approved by the Board of Directors at its meetings held on November 14, 2024 and have been reviewed by the auditors of the Company.
- 2 The unaudited results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules 2015 (as amended) specified under section 133 of the Companies Act 2013 and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 The format for unaudited 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 Revenue relating to Software Export for the quarter and half year ended September 30, 2024 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 consolidated results for the quarter and half year ended September 30, 2024 includes management accounts of three foreign subsidiary companies viz. F C S Software Middle East FZE, FCS Software (Shanghai) Co. Ltd. and FCS Software Solutions GmbH and unaudited results of Indian subsidiary companies viz. Insync Business Solutions Ltd, Stablesecure Infraservices Private Limited, and one material subsidiary, Bloom Healthcare & Hospitality Management Pvt Ltd. and one Associate Company named M/s Enstaserv E Services Limited.
- 8 The figures for the quarter ended September 30, 2024 and September 30, 2023 are the balancing figure between the unaudited figures in respect of the first half year and the published year to date (unaudited) upto the first quarter of the relevant financial year.
- 9 F C S Software Middle East FZE, a wholly-owned subsidiary of the Company has been officially do-registered from Registrar of Ras Al Khaimah Economic Zone Authority after compliance with all the required formalities and submission of necessary documents, with effect from October 10, 2024. However, the Closure of this subsidiary will not affect the revenue or business.
- 10 The results are also available on the website of the company at www.fcsitd.com
- 11 Previous period / year figures are regrouped/reclassified.

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

Place: Noida

Date: November 14, 2024

(Director)



FCS Software Solutions Limited

Statement of Assets and Liabilities as at September 30, 2024

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

Particulars	Consolidated	
	Sept 30, 2024 Unaudited	March 31, 2024 Audited
ASSETS		
Non-current assets		
Property, Plant and Equipment	3,363.81	3,446.73
Capital work-in-progress	623.82	-
Intangible Assets	12.89	13.04
Goodwill	3,449.80	3,449.80
Investment Property	15,640.73	15,745.81
Financial assets		
- Investments	6,701.61	6,650.04
- Loans and advances	12,757.44	12,674.63
- Others	311.74	499.61
Deferred tax assets (Net)	167.16	182.65
Non-Current Tax Assets (Net)	160.44	115.73
Current assets		
- Trade Receivables	593.90	195.61
- Cash and cash equivalents	247.13	155.94
- Other balances with banks	560.67	1,829.76
- Loans and advances	588.51	545.46
Other Current Assets	273.51	121.79
TOTAL	45,453.15	45,626.59
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	17,095.53	17,095.53
Other Equity	25,929.51	25,759.70
Non Controlling Interest	1,095.26	1,062.13
Non-current liabilities		
Financial liabilities		
- Borrowings	-	-
- Other Financial Liabilities	353.49	358.23
Non-Current Provisions	153.06	144.13
Current liabilities		
Financial liabilities		
- Borrowings	-	-
- Trade payables		
(i) Total outstanding dues of Micro, Small & Medium Enterprise	4.02	0.78
(ii) Total outstanding dues of creditors other than Micro, Small & Medium Enterprise	289.97	44.18
- Other Financial Liabilities	21.26	21.46
Current Provisions	7.42	6.88
Other Current Liabilities	503.64	1,133.57
TOTAL	45,453.15	45,626.59



FCS Software Solutions Limited

Unaudited Consolidated Statement of Cash Flows for the Half Year ended September 30, 2024

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

Particulars	Half Year Ended Sept 30, 2024	Half Year Ended Sept 30, 2023
1. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	297.20	(456.75)
<i>Adjustments for :</i>		
Depreciation and amortisation	117.89	206.63
Provision for doubtful debts	-	613.52
Associates Loss/(Profit)	(0.18)	(0.21)
Interest income	(410.83)	(80.18)
Finance costs	280.96	80.88
	285.03	363.89
Working capital adjustments:		
(Increase)/Decrease in Trade Receivables	(398.28)	20.09
(Increase)/Decrease in Loans and Advances	(125.86)	578.09
(Increase)/Decrease in Other Assets	1,331.34	(826.97)
Increase/(Decrease) in Trade Payables	249.03	11.04
Increase/(Decrease) in Provisions	9.47	(4.90)
Increase/(Decrease) in Current Liabilities	(634.68)	3.82
Cash Generated from Operations	716.06	145.05
Income Tax Paid	104.22	70.60
NET CASH GENERATED/(USED IN) BY OPERATING ACTIVITIES (1)	611.84	74.45
2. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipments	(650.52)	(25.20)
Interest Income	410.83	80.18
Payment for Investment in Equity Shares	-	(31.53)
Proceeds from redemption of Preference Shares	-	1,365.38
NET CASH GENERATED/(USED IN) BY INVESTING ACTIVITIES (2)	(239.69)	1,388.83
CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	(280.96)	(80.88)
Proceeds from borrowings	-	382.43
Repayment of Borrowings	-	(1,863.18)
NET CASH GENERATED/(USED IN) BY FINANCING ACTIVITIES (3)	(280.96)	(1,561.63)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (1+2+3)	91.19	(98.36)
Cash and cash equivalents at the beginning of the year	155.94	235.40
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	247.13	137.05

