

FCS/STX/2025

February 15, 2025

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

Dear Sir/Madam,

Integrated Filing (Financials)

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02, both dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine-months ended December 31, 2024. The above information is also available on the website of the Company.

This is for your kind information and records.

Thanking you,

For **FCS Software Solutions Limited**

**DEEPTI
SINGH**

Digital signed by DEEPTI SINGH
DN: c=IN, o=Person,
ou=Users, email=DEEPTI.SINGH@FCSLTD.COM,
2.5.4.0=202502151530041, serial=6048020,
host=74.48.113.100, cn=DEEPTI SINGH,
email=DEEPTI.SINGH@FCSLTD.COM,
serial=6048020, host=74.48.113.100,
c=IN, o=DEEPTI SINGH
Date: 2025.02.15 15:30:41 +05'30'

Deepti Singh
Company Secretary
M.No:- A37147

enterprise interfaces

collaborative platforms

business processes

FCS Software Solutions Limited

Regd. off : 205, 2nd Floor, Aggarwal Chamber IV, 27, Veer Sawarkar Block, Vikas Marg, Shakerpur, Delhi 110 092
Tel: +91-011-42418371, www.fcsltd.com
Corporate Office: Plot No. 89, NSEZ, Noida Phase II, Noida-201305, Tel: 0120-4635900 Fax: 0120-4635941
Email id: investors@fcsltd.com website:- www.fcsltd.com
Noida Office: A-86, 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, HSIIDC Park, Sector-22, Panchkula, Haryana -134109
Gurugram Office: Plot No-54, EHTP, Sector-34, Gurugram-122004





Limited Review Report on unaudited standalone financial results of FCS Software Solutions Limited for the quarter ended December 31, 2024 and year to date results for the period from April 1, 2024 to December 31, 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 nine month ended December 31, 2024, 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 and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report 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



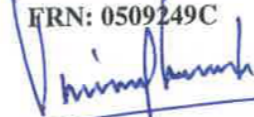
applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, 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: 25090687BMJOPP5222



Place: - New Delhi

Dated: -13.02.2025



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, Gauram Budh Nagar, Noida- 201305

CIN No. L72100DL1993PLC179154

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS OF FCS SOFTWARE SOLUTIONS LIMITED
FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (Ind-AS)

(Rs. in Lacs)

S.No.	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		DEC 31, 2024 UNAUDITED	SEPT 30, 2024 UNAUDITED	DEC 31, 2023 UNAUDITED	DEC 31, 2024 UNAUDITED	DEC 31, 2023 UNAUDITED	MARCH 31, 2024 AUDITED
I	Revenue from Operations	787.70	842.42	898.44	2,535.72	2,669.86	3,619.08
II	Other Income	11.69	19.31	12.74	47.78	93.86	132.69
III	Total Revenue (I+II)	799.38	861.73	911.18	2,583.50	2,763.72	3,751.77
	Expenses						
a	Employee benefits expense	471.58	495.84	481.89	1,460.36	1,465.32	1,953.96
b	Sub-Contracting & Technical Fee	62.82	94.97	45.90	270.36	137.97	226.66
c	Finance Costs	6.25	6.17	12.81	19.24	93.68	102.57
d	Depreciation and amortisation expense	54.15	55.34	89.27	172.04	295.90	361.33
e	Other expenses	138.21	147.32	118.21	414.91	445.51	659.37
IV	Total Expenses	733.00	799.63	748.08	2,336.92	2,438.38	3,303.89
V	Profit / (Loss) before exceptional Items and tax (III-IV)	66.38	62.10	163.10	246.59	325.34	447.88
VI	Exceptional Items	-	0.10	(556.85)	0.21	(1,170.03)	(1,845.14)
VII	Profit / (Loss) before Tax (V+VI)	66.38	62.20	(393.75)	246.79	(844.70)	(1,397.26)
VIII	Tax Expenses						
	(1) Current	8.33	6.63	52.33	40.47	94.18	101.70
	(2) Deferred	9.04	8.68	3.16	24.48	0.57	(106.31)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	49.01	46.89	(449.25)	181.84	(939.45)	(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)	49.01	46.89	(449.25)	181.84	(939.45)	(1,392.65)
XIV	Other Comprehensive Income/(Expense)	2,473.42	3.14	(1,176.19)	2,476.01	(1,185.69)	(2,780.20)
XV	Total Comprehensive Income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (XIII+XIV)	2,522.43	50.03	(1,625.43)	2,657.85	(2,125.14)	(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	33,480.91	33,427.78	33,748.82	33,480.91	33,748.82	33,292.36
XVII	Earning Per Share (Rs)* (Not annualised)						
	Basic EPS (in Rs.)	0.003	0.003	(0.026)	0.011	(0.055)	(0.081)
	Diluted EPS (in Rs.)	0.003	0.003	(0.026)	0.011	(0.055)	(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

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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 STANDALONE UNAUDITED FINANCIAL RESULTS OF FCS SOFTWARE SOLUTIONS LIMITED
 FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (Ind-AS)**

Segment Reporting (Standalone) :

Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	DEC 31, 2024 UNAUDITED	SEPT 30, 2024 UNAUDITED	DEC 31, 2023 UNAUDITED	DEC 31, 2024 UNAUDITED	DEC 31, 2023 UNAUDITED	MARCH 31, 2024 AUDITED
Segment Revenue						
Revenue by Geographical Segment						
India	371.00	336.25	395.53	1,172.20	1,125.99	1,547.21
USA	416.70	506.17	502.91	1,363.52	1,543.88	2,071.87
Total	787.70	842.42	898.44	2,535.72	2,669.86	3,619.08
Less: Inter Segment Revenue						
Net sales/Income From Operations	787.70	842.42	898.44	2,535.72	2,669.86	3,619.08
Segment Results						
(Profit)(+)/Loss(-) before tax, Other Income & unallocable Expense from each segment)						
India	171.49	132.72	242.66	579.07	635.76	815.59
USA	110.15	143.61	173.89	300.76	568.79	759.54
Total	281.64	276.33	416.55	879.83	1,204.55	1,575.13
Add: Other Income	11.69	19.31	(544.11)	47.78	(1,076.18)	(1,712.45)
Less: Other Un -allocable Exp.	226.94	233.44	266.19	680.82	973.07	1,259.94
Total Profit Before Tax	66.38	62.20	(393.75)	246.79	(844.70)	(1,397.26)

- Notes:**
- The above unaudited results have been reviewed by the Audit Committee in the meeting held on February 13, 2025 and further approved by the Board of Directors at its meetings held on February 13, 2025 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 nine months ended December 31, 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 December 31, 2024 and December 31, 2023 are the balancing figure between the audited figures in respect of the first nine months and the published year to date (unaudited) upto the first half of the relevant financial year.
 - The results are also available on the website of the company at www.fcsltd.com
 - Previous period / year figures are regrouped/reclassified, wherever necessary.

Place Noida
 Date: February 13, 2025

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

Anshuman
 13/2/25
 (Director)





Limited Review Report on Unaudited Consolidated financial results of FCS Software Solutions Limited for the quarter ended December 31, 2024 and year to date results for the period from April 1, 2024 to December 31, 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 share of the net profit after tax and total comprehensive income of its associates for the quarter ended December 31, 2024 and year to date results for the period from April 1, 2024 to December 31, 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, as amended.
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 and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. 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) FCS Software Solutions GmbH
- e) FCS Software (Shanghai) Co. Ltd.

Associate Company

- a) Enstaserv E Services Ltd.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditors of the other auditors referred to in paragraph 6 & 7 below, 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. 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. 14,228.16 Lacs as at December 31, 2024, total revenue (before consolidation adjustments) of Rs. 119.83 Lacs and Rs. 196.49 and total net profit after tax (before consolidation adjustments) of Rs. 73.47 Lacs & Rs. 186.34 for the quarter and nine month ended December 31, 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.



7. 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 December 31, 2024, total revenue (before consolidation adjustments) of Rs. Nil & Rs. Nil, total net profit after tax (before consolidation adjustments) of Rs. Nil and Rs. Nil and net cash flow (before consolidation adjustments) amounting to Rs. Nil & Rs. Nil for the quarter and nine month ended December 31, 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.

For SPMG & Co.

Chartered Accountants

FRN: 0509249C

(CA Vinod Gupta)

Partner

M. No. 090687

UDIN: 25090687BMJOPQ7902

Place: - New Delhi

Dated: -13.02.2025





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 CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF FCS SOFTWARE SOLUTIONS LIMITED
FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (Ind-AS)

(Rs. in Lacs)

S No.	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		DEC 31, 2024 UNAUDITED	SEPT 30, 2024 UNAUDITED	DEC 31, 2023 UNAUDITED	DEC 31, 2024 UNAUDITED	DEC 31, 2023 UNAUDITED	MARCH 31, 2024 AUDITED
I	Revenue from Operations	925.17	930.09	906.93	2,773.46	2,696.81	3,656.51
II	Other Income	202.87	209.58	13.29	614.32	95.03	901.98
III	Total Revenue (I+II)	1,128.04	1,139.67	920.23	3,387.77	2,791.84	4,558.49
	Expenses						
a	Employee benefits expense	502.27	520.67	492.89	1,528.67	1,499.55	2,000.54
b	Sub-Contracting & Technical Fee	62.82	94.97	45.90	270.36	137.97	226.66
c	Finance Costs	139.30	141.10	12.81	420.26	93.70	634.74
d	Depreciation and amortisation expense	54.15	55.34	89.27	172.04	295.90	361.33
e	Other expenses	219.79	199.46	119.49	549.92	448.64	689.89
IV	Total Expenses	978.33	1,011.53	780.37	2,941.25	2,475.76	3,913.16
V	Profit Before Share of Profit / (Loss) of Associates, Exceptional Item and Tax (III-IV)	149.71	128.14	159.86	446.52	316.09	645.32
VI	Share of Profit / (Loss) of Associates	0.14	0.47	(0.34)	0.32	(0.13)	(0.43)
VII	Profit Before Exceptional Item and Tax (V+VI)	149.85	128.61	159.52	446.84	315.95	644.89
VIII	Exceptional Items	-	0.10	(561.24)	0.21	(1,174.43)	(1,853.93)
IX	Profit / (Loss) before Tax (VII+VIII)	149.85	128.71	(401.72)	447.05	(858.48)	(1,209.04)
X	Tax Expenses						
	(1) Current	15.01	9.93	52.33	50.46	94.18	101.70
	(2) Deferred	9.08	8.68	3.18	24.54	0.65	(106.21)
XI	Profit (Loss) for the period from continuing operations (XI-X)	125.76	110.09	(457.24)	372.05	(953.30)	(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)	125.76	110.09	(457.24)	372.05	(953.30)	(1,204.53)
XVI	Other Comprehensive Income/(Expense)	703.10	3.19	12.03	705.35	1.34	(1,399.68)
XVII	Total Comprehensive Income (Comprising Profit (Loss) and Other Comprehensive Income for the period)	828.87	113.29	(445.21)	1,077.40	(951.96)	(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	8,574.63	8,465.57	(1,392.40)	8,574.63	(1,392.40)	8,250.19
XIX	Earning Per Share (Rs)* (Not annualised)						
	Basic EPS (in Rs.)	0.007	0.006	(0.027)	0.022	(0.056)	(0.070)
	Diluted EPS (in Rs.)	0.007	0.006	(0.027)	0.022	(0.056)	(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

Ashwani
13/2/24

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF FCS SOFTWARE SOLUTIONS LIMITED
FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (Ind-AS)

Segment Reporting (Consolidated) : Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	DEC 31, 2024 UNAUDITED	SEPT 30, 2024 UNAUDITED	DEC 31, 2023 UNAUDITED	DEC 31, 2024 UNAUDITED	DEC 31, 2023 UNAUDITED	MARCH 31, 2024 AUDITED
Segment Revenue						
Revenue by Geographical Segment						
India	508.47	423.92	404.02	1,409.94	1,152.93	1,584.64
USA	416.70	506.17	502.91	1,363.52	1,543.88	2,071.87
Total	925.17	930.09	906.93	2,773.46	2,696.81	3,656.51
Less: Inter Segment Revenue						
Net sales/Income From Operations	925.17	930.09	906.93	2,773.46	2,696.81	3,656.51
Segment Results						
(Profit)(+)/Loss(-) before tax, interest & unallocable Expense from each segment)*						
India	278.28	195.56	240.15	748.50	628.47	806.43
USA	110.15	143.61	173.89	300.76	568.79	759.54
Total	388.42	339.17	414.04	1,049.26	1,197.26	1,565.98
Add: Other Income	202.87	209.58	(548.29)	614.32	(1,079.53)	(952.39)
Less: Other Un-allocable Exp.	441.44	420.04	267.47	1,216.52	976.21	1,822.63
Total Profit Before Tax	149.85	128.71	(401.72)	447.05	(858.48)	(1,209.04)

Notes:

- 1 The above unaudited results have been reviewed by the Audit Committee in the meeting held on February 13, 2025 and further approved by the Board of Directors at its meetings held on February 13, 2025 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 nine months ended December 31, 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 nine months ended December 31, 2024 includes management accounts of two foreign subsidiary companies viz. 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 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 December 31, 2024 and December 31, 2023 are the balancing figure between the audited figures in respect of the first nine months and the published year to date (unaudited) upto the first half of the relevant financial year.
- 9 F. C. S Software Middle East FZE, a wholly-owned subsidiary of the Company has been officially de-registered from Registrar of Ras Al Khaimah Economic Zone Authority, with effect from October 10, 2024. The necessary documents has been filed with RBI related to the disinvestment and the same is pending for approval from RBI. However, The Closure of this subsidiary will not affect the revenue or business of the Company.
- 10 The results are also available on the website of the company at www.fcsltd.com
- 11 Previous period / year figures are regrouped/reclassified.

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

Archana
(Director) 13/2/25



Place: Noida
Date: February 13, 2025

QUARTERLY INTEGRATED FILING (FINANCIAL)

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

– Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

– Not Applicable

S. No.	Particulars	in INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

– Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)

– Not Applicable

