



Fourth Dimension Solutions™
Innovation, Efficiency, Execution

Date: May 31, 2022

To,
National Stock Exchange of India Limited
Exchange Plaza, BKC
Bandra (East),
Mumbai - 400051

Symbol: - FOURTHDIM

Dear Sir/Madam,

Re: Revised result for the half year & year ended 31st March 2022 due to typo error in Cash flow

Please find attached herewith the revised financial result for the half year & year ended 31st March 2022 due to typo error in cash flow as submitted earlier.

Kindly take note of the above.

Thanking you,

For Fourth Dimension Solutions Limited


Ashish Thakur
Company Secretary



FOURTH DIMENSION SOLUTIONS LIMITED

CIN: L74110DL2011PLC221111

Regd Office: Office no. 710, Naurang House, Kasturba Gandhi (KG) Road, Connaught Place, New-Delhi-110001
Contact: 079-26566588 | E-mail: secretarial.fdsl@gmail.com | Website: www.fdsindia.co.in



PRAKASH TEKWANI & ASSOCIATES
CHARTERED ACCOUNTANTS

Email : Parkashtekwani@yahoo.com /Mo.9426014576

387, Karnawati Plaza, Opp. Central Bank Of India, Revdibazar Char Rasta, Kalupur, Ahmedabad-01, Gujarat.

INDEPENDENT AUDITOR'S REPORT ON AUDITED STANDALONE HALF YEARLY FINANCIALS RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors of
Fourth Dimension Solutions Limited

Opinion

We have audited the accompanying Standalone financial results of **Fourth Dimension Solutions Limited** ("the company") for the half year and year ended March 31, 2022 ("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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the half year and year ended March 31, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of

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Tekwani

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these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For M/s Prakash Tekwani & Associates

Chartered Accountants

Firm Regn. No: 120253W

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Prakash U Tekwani

Place: Ahmedabad

Date: May 30, 2022

UDIN: UDIN 22108681AJYCEF6081

FOURTH DIMENSION SOLUTIONS LIMITED

CIN:L74110DL2011PLC221111

Regd. Office: Office No. 710, Naurang House, Kasturbagandhi (Kg) Road, Connaught Place New -Delhi- 110001

AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2022

(₹ in Lakhs, except per share data)

Sl. No.	Particulars	Six Months Ended		Year Ended	
		31-Mar-2022 Audited	30-Sep-2021 Unaudited	31-Mar-2021 Audited	31-Mar-2021 Audited
1	Revenue from operations	71.09	81.97	2,349.66	2,391.34
2	Other income	22.88	2.50	251.26	257.72
3	Total income (1+2)	93.97	84.47	2,600.92	2,649.06
4	Expenses				
	a) Cost of materials consumed	53.12	23.44	2,366.83	2,396.44
	b) Purchases of stock-in-trade	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	-	-	12.82	12.82
	d) Employee benefits expense	8.53	13.76	25.85	51.09
	e) Finance costs	4.59	0.01	0.03	0.21
	f) Depreciation and amortisation	19.45	19.45	22.48	44.97
	g) Other expenses	18.25	12.48	86.34	138.59
	Total expenses	103.95	69.14	2,514.35	2,644.10
5	Profit/(Loss) before exceptional items and tax (3-4)	(9.98)	15.32	86.57	4.96
6	Exceptional items	-	-	-	-
7	Profit/(Loss) before tax (5-6)	(9.98)	15.32	86.57	4.96
8	Tax expenses				
	Current tax	(2.59)	3.98	1.29	1.29
	Short/(Excess) Provision for tax of earlier years	-	(3,923.38)	-	(3,923.38)
	Deferred tax	-	-	(10.07)	-
	Total tax expenses	(2.59)	(3,919.39)	(8.78)	(3,921.99)
9	Profit/(Loss) for the period from continuing operations (After tax and Exceptional Items) (7-8)	(7.39)	3,934.72	95.35	3,927.33
10	Profit/(Loss) from discontinued operations	-	-	-	-
11	Tax expense of discontinued operations	-	-	-	-
12	Profit/(Loss) from discontinued operations (after tax) (10-11)	-	-	-	-
13	Profit / (Loss) for the period (9+12)	(7.39)	3,934.72	95.35	3,927.33
14	Other comprehensive income				
	Items that will not be reclassified to profit or loss	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	Items that will be reclassified to profit or loss	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Other comprehensive income for the period, net of tax	-	-	-	-
15	Total comprehensive income for the period (13+14)	(7.39)	3,934.72	95.35	3,927.33
16	Earnings per share (Face value of Re 10/- each) (not annualised)				
	Continuing Operation:				
	- Basic	(0.05)	24.16	0.44	24.11
	- Diluted	(0.05)	24.16	0.44	24.11
	Discontinued Operation:				
	- Basic	-	-	-	-
	- Diluted	-	-	-	-
	Continuing and Discontinuing Operation				
	- Basic	(0.05)	24.16	0.44	24.11
	- Diluted	(0.05)	24.16	0.44	24.11

See accompanying notes to the financial results.

For FOURTH DIMENSION SOLUTIONS LIMITED

Dhaval Mistry
Dhaval Mistry
Director
DIN: 03411290

Place: Ahmedabad
Date: May 30, 2022





Notes to the Audited financial results for the half year and year ended March 31, 2022

1. The results have been reviewed by the Audit Committee and have been approved by Board of Directors at their respective meetings held on May 30, 2022.
2. The Financial Results for the Half Year and Year ended on 31 March, 2022 have been prepared using the same accounting policies as followed for Financial 2019-20.
3. Company business activity falls within a Single primary business segment i.e. IT goods and IT Services.
4. The statutory Auditors have audited above results of the company for the half year and year ended on March 2022.
5. The Company is not having subsidiary, associate or joint venture, therefore, it has prepared only standalone result.
6. These financial results have been prepared in accordance with Indian Accounting Standards (Ind- AS) as prescribed under section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
7. During the year 86,72,558/- 0.001% Non-cumulative Non-convertible Compulsory Redeemable Preference Shares of Rs. 100 each were allotted on 30th June 2021 and redeemed on 24th Sep 2021 as per the resolution plan. Further 1,74,000 0.001% Non-cumulative Non-convertible Compulsory Redeemable Preference Shares of Rs. 100 each were allotted on 31st Dec 2021 and redeemed at par on 17th Feb 2022.
8. Figures of previous period / year have been rearrange/regroup/restructured wherever found necessary as per prevailing accounting standard.

Place: Ahmedabad
Date: May 30, 2022

For FOURTH DIMENSION SOLUTIONS LIMITED


Dhaval Mistry
Director
DIN: 03411290



FOURTH DIMENSION SOLUTIONS LIMITED

CIN: L74110DL2011PLC221111

Regd. Office: Office No. 710, Naurang House, KG Road, Connaught Place, New Delhi-110001

STATEMENT OF ASSETS AND LIABILITIES AS ON March 31, 2022

Particulars	Rs In Lacs	
	31st March 2022 (Audited)	31st March 2021 (Audited)
ASSETS		
Non-current assets		
a) Property, plant and equipment	170.03	198.84
b) Financial assets		
i) Investment	-	-
ii) Trade Receivable	22,469.72	22,755.56
iii) Loans & Advances	190.88	197.53
ii) Other Bank Deposit	233.01	255.87
c) Deferred tax assets (net)	-	96.40
d) Other non-current assets	-	-
	23,063.64	23,504.21
Current assets		
a) Inventories	-	-
b) Financial assets		
i) Trade receivables	-	-
ii) Cash and cash equivalents	36.12	31.32
iii) Bank balances other than cash and cash equivalents	13.81	1,715.80
iv) Loans	-	-
v) Other Bank Deposit	-	-
c) Current tax assets (net)	-	-
d) Other current assets	22.82	46.56
	72.74	1,793.67
Total assets	23,136.39	25,297.88
EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	1,628.62	1,628.62
b) Other equity	20,482.16	8,305.41
	22,110.78	9,934.02
Liabilities		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	-	256.27
ii) Other financial liabilities	-	-
b) Provisions	-	6,191.31
c) Deferred tax liabilities (net)	-	-
	-	6,447.58
Current liabilities		
a) Financial liabilities		
i) Borrowings	10.00	290.26
ii) Trade payables	978.66	8,443.73
iii) Other financial liabilities (other than those specified in item (c))	31.15	50.83
b) Other current liabilities	3.12	11.57
c) Provisions	2.68	119.89
d) Current tax liabilities (net)	-	-
	1,025.61	8,916.27
Total equity and liabilities	23,136.39	25,297.88

Place: Ahmedabad
Date: May 30, 2022

For FOURTH DIMENSION SOLUTIONS LIMITED
Dhaval Mistry
Director
DIN: 03411290



FOURTH DIMENSION SOLUTIONS LIMITED			
Regd. Office: Office No. 710, Naurang House, KG Road, Connaught Place, New Delhi-110001			
CIN:L74110DL2011PLC221111			
Website : www.fdsindia.in, Email : secretarial.fds@gmail.com, Tel :079-26566588			
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON MARCH 31, 2022			
		Figures in INR	
	Particulars	AS AT MARCH 31st, 2022	AS AT MARCH 31st, 2021
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net profit/(loss) before extra ordinary items & taxes	5.34	4.96
	Adjustment for:		
	Depreciation	38.89	44.97
	Exceptional & Prior Period Items	0.00	0.00
	Operating Profit before working capital changes	44.24	49.93
	Adjustment for:		
	Non-Current Assets:-		
	Trade Receivables	0.00	1673.71
	Loans & Advances	0.00	85.34
	Other Bank Deposits	0.00	0.00
	Other Currents Assets		0.00
	Current Assets:-		
	Inventories	0.00	12.82
	Trade Receivables	285.85	
	Loans & Advances	0.00	
	Other Bank Deposits	0.00	
	Other Currents Assets	-3.84	435.10
	Non-Current Liabilities:-		
	Trade Payable		0.00
	Provisions		0.00
	Other Liabilities		0.00
	Current Liabilities:-		
	Trade Payable	-176.60	-1691.40
	Provisions	1.39	1.29
	Other Liabilities	-6.96	11.57
	Other Financial Liabilities		
	Current Tax Liabilities		
	Cash generated from Operations	144.08	578.37
	Income Tax Paid	0.00	0.00
	Net cash from Operating Activities (A)	144.08	578.37
B.	CASH FLOW FROM INVESTING ACTIVITIES:		
	Sales/Purchase of Property, Plant & Equipment	0.00	0.00
	Sale of Property, Plant & Equipment		0.00
	Work In Progress	0.00	0.00
	Investment in Subsidiary Co.	0.00	0.00
	Net Cash Flow from Investing Activities (B)	0.00	0.00
C.	CASH FLOW FROM FINANCING ACTIVITIES:		
	(i) Increase in Equity Share Capital including Share Premium		
	(ii) Decrease in Other Equity	0.00	-11.57
	(iii) Increase/(decrease) in Non-Current Borrowing	-139.28	-858.23
	(iv) Increase/(Decrease) in Current Borrowing	0.00	290.26
	Net Cash Flow from Financing Activities (C)	-139.28	-579.55
	Net Increase in cash and cash equivalents (A) + (B) + (C)	4.80	-1.18
	Cash and cash equivalents - Opening	31.32	32.50
	Cash and cash equivalents - Closing	36.12	31.32

Place: Ahmedabad
Date: May 30, 2022

For FOURTH DIMENSION SOLUTIONS LIMITED

Dhaval Mistry
Director
DIN: 03411290



Date: May 30, 2022

To,
The National Stock Exchange of India Ltd.,
Exchange Plaza, 5 Floor, Plot C/1, G Block,
Bandra - Kurla Complex, Bandra (E),
Mumbai 400 051.

NSE Symbol: FOURTHDIM

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 33(3)d of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditor of the Company, M/s Prakash Tekwani & Associates (FRN: 120253W) has issued the Audit report with unmodified opinion in respect of Audited financial statements of the Company for half year and financial year ended on March 31, 2022

Please take the same into your record.

Thanking you,

**Yours faithfully,
For Fourth Dimension Solutions Limited**

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**Dhaval Mistry
Non-Executive Director
(DIN: 03411290)**

FOURTH DIMENSION SOLUTIONS LIMITED

CIN: L74110DL2011PLC221111

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