

**FOURTH DIMENSION SOLUTIONS LIMITED**

**CIN:L74110DL2011PLC221111**

Regd. Office: Bungalow no. BP-13, Top Floor West Patel Nagar New Delhi, New Delhi-110008

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021**

(₹ in Lakhs, except per share data)

Sl. No.	Particulars	Six Months Ended			
		30-Sep-2021 Unaudited	31-Mar-2021 Audited	30-Sep-2020 Unaudited	31-Mar-2021 Audited
1	Revenue from operations	81.97	2,349.66	41.68	2,391.34
2	Other income	2.50	251.26	6.46	257.72
3	<b>Total income (1+2)</b>	<b>84.47</b>	<b>2,600.92</b>	<b>48.15</b>	<b>2,649.06</b>
4	<b>Expenses</b>				
	a) Cost of materials consumed	23.44	2,366.83	29.61	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	13.76	25.85	25.24	51.09
	e) Finance costs	0.01	0.03	0.18	0.21
	f) Depreciation and amortisation	19.45	22.48	22.48	44.97
	g) Other expenses	12.48	86.34	52.24	138.59
	<b>Total expenses</b>	<b>69.14</b>	<b>2,514.35</b>	<b>129.75</b>	<b>2,644.10</b>
6	Exceptional items	-	-	-	-
7	<b>Profit/(Loss) before tax (5-6)</b>	<b>15.32</b>	<b>86.57</b>	<b>(81.61)</b>	<b>4.96</b>
8	<b>Tax expenses</b>				
	Current tax	3.98	1.29	-	1.29
	Short/(Excess) Provision for tax of earlier years	(3,923.38)	-	-	-
	Deferred tax	-	(10.07)	10.07	-
	<b>Total tax expenses</b>	<b>(3,919.39)</b>	<b>(8.78)</b>	<b>10.07</b>	<b>1.29</b>
9	<b>Profit/(Loss) for the period from continuing operations (After tax and Exceptional Items) (7-8)</b>	<b>3,934.72</b>	<b>95.35</b>	<b>(91.68)</b>	<b>3.67</b>
10	Profit/(Loss) from discontinued operations	-	-	-	-
11	Tax expense of discontinued operations	-	-	-	-
12	<b>Profit/(Loss) from discontinued operations (after tax) (10-11)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Profit / (Loss) for the period (9+12)</b>	<b>3,934.72</b>	<b>95.35</b>	<b>(91.68)</b>	<b>3.67</b>
14	<b>Other comprehensive income</b>				
	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	-	-	-	-
	<b>Other comprehensive income for the period, net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Total comprehensive income for the period (13+14)</b>	<b>3,934.72</b>	<b>95.35</b>	<b>(91.68)</b>	<b>3.67</b>
16	<b>Earnings per share (Face value of Re 10/- each) (not annualised)</b>				
	<b>Continuing Operation:</b>				
	- Basic	24.16	0.44	(0.42)	0.02
	- Diluted	24.16	0.44	(0.42)	0.02
	<b>Discontinued Operation:</b>				
	- Basic	-	-	-	-
	- Diluted	-	-	-	-
	<b>Continuing and Discontinuing Operation</b>				
	- Basic	24.16	0.44	(0.42)	0.02
	- Diluted	24.16	0.44	(0.42)	0.02

See accompanying notes to the financial results.

## Notes to the unaudited Financial Results for the half year Ended September 30, 2021

1. The above unaudited financial results for the half year ended 30th September 2021 have been reviewed by the Audit Committee and approved by the Board of Directors on 14th November 2021. 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.

### 2. Redemption of Preference shares

Redemption of 86,72,558 (Eighty-six lakhs Seventy-two thousand five hundred fifty-eight) 0.001% Non-Cumulative NonConvertible Compulsory Redeemable Preference shares of Rs. 100 each at the rate of Rs. 2 per share i.e. @2% of issue price to operational creditors as per the approved resolution plan by the Hon'ble NCLT, New Delhi Bench, vide order dated 25th September 2020 in the matter of American Express Banking Corporation V/s. Fourth Dimension Solutions Limited. The balance amount of Preference shares ₹8499.11 lakh (0.001% Non-Cumulative Non-Convertible Compulsory Redeemable Preference shares of Rs. 100 each at the rate of Rs. 98 per share) has been transferred to capital redemption reserve.

On issue of Preference shares to the creditors as per the NCLT approved resolution plan, creditors are reclassified as Preference Shareholders in the Balance Sheet of the Company and they partake the character of Share Capital from Current Liability in the balance sheet.

Now, the above preference shares are redeemed out of the proceeds of a fresh issue of shares made for the purposes of such redemption as required under the Companies Act, 2013. This capital reserve can be used to issue fully paid bonus shares in future as it represents the actual reserves and not the notional reserves.

3. The Company is not having subsidiary, associate or joint venture.
4. The company is in the business of IT goods and services. Accordingly the company has only one reportable segments as per IND AS 108 - Operating Segments.
5. The company has reversed the provision of income tax of ₹3923.38 lakh relating to previous years. As per resolution plan, it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation. In Addition to this, the company has transferred the provision of indirect tax and the provision of CSR to Free Reserves (being capital in nature) ₹2386.54 lakh since the outflow of economic resources is no longer probable. Hence all liabilities become extinguished as per approved resolution plan by the Hon'ble NCLT, New Delhi Bench, vide order dated 25th September 2020.
6. The figures for the half year ended on 31st March 2021 are balancing figures between audited figures in respect of full financial year ended on March 31, 2021 and unaudited figures in respect of half year ended September 30, 2020, Figures of previous period / year have been regroup / recast wherever necessary to make the Financial Statements comparable.

For FOURTH DIMENSION SOLUTIONS LIMITED

Place: Ahmedabad  
Date: November 14, 2021

Dhaval Mistry  
Chairman and Non Ex. Director  
DIN: 03411290

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**STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2021**

Particulars	₹ In Lakhs	
	30-Sep-2021 (Unaudited)	31-Mar-21 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
a) Property, plant and equipment	191.18	198.84
b) Financial assets		
i) Investment	-	-
ii) Trade Receivable	24,302.38	22,755.56
iii) Loans & Advances	197.53	197.53
ii) Other Bank Deposit	245.25	255.87
c) Deferred tax assets (net)	96.40	96.40
d) Other non-current assets	-	-
	<b>25,032.73</b>	<b>23,504.21</b>
<b>Current assets</b>		
a) Inventories	-	-
b) Financial assets		
i) Trade receivables	-	-
ii) Cash and cash equivalents	98.67	31.32
iii) Bank balances other than cash and cash equivalents	-	-
iv) Loans	1,730.30	1,715.80
v) Other Bank Deposit	-	-
c) Current tax assets (net)	-	-
d) Other current assets	50.66	46.56
	<b>1,879.63</b>	<b>1,793.67</b>
<b>Total assets</b>	<b>26,912.36</b>	<b>25,297.88</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity share capital	1,628.62	1,628.62
b) Other equity	23,125.76	8,305.41
	<b>24,754.38</b>	<b>9,934.02</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
a) Financial liabilities		
i) Borrowings	268.89	256.27
b) Provisions	-	6,191.31
c) Deferred tax liabilities (net)	-	-
	<b>268.89</b>	<b>6,447.58</b>
<b>Current liabilities</b>		
a) Financial liabilities		
i) Borrowings	225.62	290.26
ii) Trade payables	1,636.63	8,443.73
iii) Other financial liabilities (other than those specified in item (c))	21.00	50.83
b) Other current liabilities	0.57	11.57
c) Provisions	5.27	119.89
d) Current tax liabilities (net)	-	-
	<b>1,889.09</b>	<b>8,916.27</b>
<b>Total equity and liabilities</b>	<b>26,912.36</b>	<b>25,297.88</b>

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 Date: November 14, 2021

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 Chairman and Non Ex. Director  
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**STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021**

(₹ in Lakhs)

<b>Particulars</b>	<b>30-Sep-2021</b>	<b>31-Mar-21</b>
<b>Cash flows from operating activities</b>		
Profit / (Loss) before Exceptional and Prior period items & tax	15.32	4.96
Adjustments for:		
Depreciation and amortisation expense	19.45	44.97
Operating Profit/(Loss) before working capital changes	34.77	49.93
Working capital adjustments :		
<b>Adjustment for:</b>		
<b>Non-Current Assets:-</b>		
Loans & Advances	-	85.34
Other Bank Deposits	10.62	-
<b>Current Assets:-</b>		
Inventories	-	12.82
Trade Receivables	131.10	1,673.71
Other Currents Assets	(4.11)	435.10
<b>Current Liabilities:-</b>		
Trade Payable	-	(1,691.40)
Provisions	-	1.29
Other Liabilities	-	11.57
Other Financial Liabilities	(29.83)	-
<b>Cash generated from operating activities</b>	<b>142.56</b>	<b>578.36</b>
Income tax paid (net)	-	-
<b>Net cash (used in) / generated from operating activities (A)</b>	<b>142.56</b>	<b>578.36</b>
<b>Cash flows from investing activities</b>		
Payments for purchase of property, plant and equipment and other intangible assets	(11.78)	-
<b>Net cash (used in) / generated from investing activities (B)</b>	<b>(11.78)</b>	<b>-</b>
<b>Cash flows from financing activities</b>		
Decrease in Other Equity	-	(11.57)
Payments to Preference shares holders	(0.40)	-
Payments to Equity Shares holders	(11.00)	-
Proceeds / (repayment) of current borrowings (net)	(64.64)	290.26
Proceeds /(repayment) of non current borrowings (net)	12.62	(858.23)
<b>Net cash generated from / (used in) financing activities (C)</b>	<b>(63.43)</b>	<b>(579.55)</b>
<b>Net (decrease) / increase in cash and cash equivalents (A+B+C)</b>	<b>67.35</b>	<b>(1.18)</b>
Cash and cash equivalents at the Beginning of Period	31.32	32.50
Effect of exchange differences on restatement of foreign currency cash and cash equivalents	-	-
Cash and cash equivalents at the End of Period	<b>98.67</b>	<b>31.32</b>

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