

PRAKASH TEKWANI & ASSOCIATES CHARTERED ACCOUNTANTS

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

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors Fourth Dimension Solutions Limited

- 1. We have reviewed the accompanying statement of unaudited financial results of Fourth Dimension Solutions Limited (the Company) for the quarter ended December 31, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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

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. 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.



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. Based on our review conducted as 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 Standards ('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 M/s Prakash Tekwani & Associates Chartered Accountants Firm Regn. No. 120253W

Prakash U Tekwani (Proprietor) M. No. 108681

UDIN: 23108681BGSXLA2845

Place: Ahmedabad Date: 09-01-2023

Fourth Dimension Solutions Limited

Registered office - Office No. 710, Naurang House, K G Road, Connaught Place, New Delhi - 110001 Website - www.fdsindia.com | Telephone - +91 79-26566588 CIN No. - L74110DL2011PLC221111 | Email id : secretarial.fdsl@gmail.com

Statement of unaudited result for the quarter and nine months ended December 31, 2022

(Rs. In Lakhs ex							
	Particulars	Quarter Ended			Half Year Ended		Year Ended
r. o.		31-Dec-2022	30-Sep-2022	31-Dec-2021	31-Dec-2022	31-Dec-2021	31-Mar-2022
0.		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	(a) Revenue from operation	531.11	250.79	3.91	782.77	85.88	153.0
	(b) Other Income	175.88	203.04	11.12	378.92	13.62	9,262.7
	Total Income	706.99	453.83	15.03	1,161.69	99.50	9,415.7
2	Expenses						
	(a) Cost of material consumed		-	•	-	23.44	76.5
	(b) Purchase of stock-in-trade	500.93	243.05	-	743.98		-
	(c) Changes in inventories of finished goods, work-in-						-
	progress and stock in trade						
	(d) Employee benefits expense	8.29	4.52	3.83	16.71	17.59	22.3
	(e) Finance cost	0.33	0.01		0.66	0.01	4.0
	(f) Depreciation and Amortisation Expenses	8.26	16.52	-	24.78	19.45	38.
	(f) Other expenses	20.03	14.63	10.12	62.39	22.60	9,262.
	Total Expenses	537.84	278.73	13.95	848.52	83.09	9,405.
	Profit/ (Loss) from Operations before Exceptional Items and tax (1-2)	169.15	175.10	1.08	313.17	16.41	10.
4	Exceptional items			-		-	
5	Profit/ (Loss) before tax (3+4)	169.15	175.10	1.08	313.17	16.41	10.
6	Tax expense						
	Current tax expense		-	-		3.98	2
- 1	Tax adjustment of earlier years		-	-	-	(3,923.38)	(6,191
- 1	Deffered Tax				-	-	(96
7	Net Profit/ (Loss) for the period (5 <u>+6</u>)	169.15	175.10	1.08	313.17	3,935.81	6,295
8	Other comprehensive income, net of income tax						
1	tems that will not be reclassified to profit or loss-				-	-	
	tems that will be reclassified to profit or loss-		-		-	-	
	Total other comprehensive income, net of income tax			•	•	-	1919
9	Total comprehensive income for the period	169.15	175.10	1.08	313.17	3,935.81	6,295
10	Paid up capital	3,257.24	3,257.24	1,628.62	3,257.24	1,628.62	1,628
11	Other equity excluding revaluation reserve						14,600
12	Earnings Per Share			The state	Sime de		
	*Face Value (in Rs. Per Share)	2	10	10	2	10	A State State
(a) Basic	0.10	0.54	0.01	0.19	24.17	38
1	(b) Diluted	0.10	0.54	0.01	0.19	24.17	38

*Note The Company has taken the approval from the Shareholders in their AGM to sub-divide the face

value of Equity Shares from Rs. 10/- to Rs. 2.

By Order of the Board For Fourth Dimension Solutions Limited

ON SOI Dhaval Mistry Director Reg. No. DIN: 03411290 221111

Place : New Delhi Date : 09.01.2023

Notes to the unaudited financial results for the Quarter ended & Nine months ended December 2022.

- The above unaudited financial results for the Quarter ended & Nine months ended December 2022 have been reviewed by the Audit Committee and approved by the Board of Directors on 9th January 2023. 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. In compliance with the SEBI Listing Regulations, a limited review of the financial result for the quarter ended December 31, 2022 has been carried out by the Statutory Auditors.
- 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. During the quarter, company has written off creditors of Rs. 171.68 lakhs as per accounting policy of the company and it is shown under the head of other income of Profit & loss account.
- 6. During the quarter, the company has sub-divided the equity shares from face value of Rs.10 to face value of Rs. 2 per shares. The company has taken the approval of sub-division from the shareholders in their Annual General Meeting held on 29th December 2022.
- 7. Earnings per share (E.P.S) of the corresponding quarter are not comparable with previous quarter. During December Quarter ended & nine months ended, E.P.S has been calculated considering face value of Rs. 2 per share.
- 8. Previous period/year figures have been reclassified, as considered necessary, to conform with current period/year presentation, where applicable.

By order of the Board For Fourth Dimension Solutions Limited



Dhaval Mistry Director DIN: 03411290

Place: New-Delhi Date: 09.01.2023