



Fourth Dimension Solutions®
Innovation, Efficiency, Execution

FDSL/NSE/2017-18/42

Date: 14th November, 2017

To,
National Stock Exchange of India Limited
Exchange Plaza
Bandra Kurla Complex
Bandra (East),
Mumbai - 400 051
Email : emerge@nse.co.in

Symbol : - FOURTHDIM

Subject: Outcome of 6/2017-18 Meeting of the Board of Directors of M/s. Fourth Dimension Solutions Limited held on Tuesday, 14th November, 2017.

Dear Sir(s)/Ma'am

We wish to inform you that the 6/2017-18 meeting of the Board of Directors held on Tuesday, the 14th day of November, 2017 at DSM-341, DLF Trade Tower, Shivaji Marg, New Delhi - 110 015 commenced at 03:30 P.M. and concluded at 05:30 P.M. and took the following decisions:

1. Approved the unaudited standalone and consolidated Financial Results of the Company for half year ended on 30th September, 2017.
2. To take note on retirement of Mr. Mahesh Rajdev from the Post of Chief Financial Officer w.e.f., 31st October, 2017.

Please host it on the website and intimate the members accordingly.

Thanking You

Yours Faithfully

For **Fourth Dimension Solutions Limited**


Amalendu Mukherjee
Managing Director
DIN: 03544485

Fourth Dimension Solutions Limited

Regd. Office : DSM-340, DLF Trade Tower, Shivaji Marg, New Delhi-110015 **Tel :** 011-47091502
Corp. Office : 63/12A, Rama Road Industrial Area, New Delhi-110015 **Ph. :** 011-43801367 **Fax :** 011-25103544
CIN : L72900DL2011PLC221111 **Website :** www.fdsindia.co.in
E-mail: contactus@fdsindia.co.in, support@fdsindia.co.in



FOURTH DIMENSION SOLUTIONS LIMITED

Regd. Office: DSM 340, DLF TRADE TOWER, SHIVAJI MARG, NEW DELHI-110015

CIN:L72900DL2011PLC221111

Website : www.fdsindia.co.in, Email : secretarial@fdsindia.co.in, Tel/Fax : 011-47091502

STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2017

Amount in Lakh

Sr. No	Particulars	SIX MONTHS ENDED		YEAR ENDED
		SEPTEMBER 30, 2017	SEPTEMBER 30, 2016	MARCH 31, 2017
		Unaudited	Unaudited	Audited
I	Revenue from operations	41,135.79	61,128.21	1,49,085.12
II	Other Income	39.02	150.02	265.55
III	<i>III. Total Revenue (I +II)</i>	41,174.82	61,278.23	1,49,350.67
IV	Expenses:			
	Cost of materials consumed	17,902.28	58,838.62	1,40,636.12
	Purchases of Stock-in-Trade	-	-	-
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	18,397.20	(2,807.06)	(3,951.42)
	Employee Benefit Expense	2,272.01	1,425.07	5,717.82
	Financial Costs	262.63	211.73	536.94
	Depreciation and Amortization Expense	96.25	133.14	278.53
	Other Administrative Expenses	906.10	888.01	2,343.17
	<i>Total Expenses (IV)</i>	39,836.47	58,689.51	1,45,561.16
V	Profit/(Loss) before exceptional & Prior Period items and tax (I-IV)	1,338.34	2,588.72	3,789.51
VI	Exceptional & Prior Period Items	78.89	170.82	230.88
VII	Profit/(Loss) before tax (V-VI)	1,259.45	2,417.90	3,558.63
VIII	Tax Expense:			
	(1) Current Tax	480.00	989.24	1,424.11
	(2) Previous Year Tax	-	76.50	77.49
	(3) Deferred Tax	(41.16)	(90.55)	(138.55)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	820.61	1,442.72	2,195.59
X	Profit/ (Loss) from Discontinued Operations	-	-	-
XI	Tax Expense of discontinued operations	-	-	-
XII	Profit/(Loss) from Discontinued operations (after tax) (X-XI)	-	-	-
XIII	Profit/(Loss) for the Period (IX+XII)	820.61	1,442.72	2,195.59
XIV	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit or loss	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	820.61	1,442.72	2,195.59
XVI	Earnings per equity share (for continuing operation):			
	(1) Basic	7.53	13.25	10.08
	(2) Diluted	7.53	13.25	10.08
XVII	Earnings per equity share (for discontinued operation):			
	(1) Basic	-	-	-
	(2) Diluted	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)			
	(1) Basic	7.53	13.25	10.08
	(2) Diluted	7.53	13.25	10.08

For Fourth Dimension Solutions Limited

Fourth Dimension Solutions Limited

Regd. Office : DSM-340, DLF Trade Tower, Shivaji Marg, New Delhi-110015 Tel : 011 - 47091502

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STANDALONE STATEMENT OF ASSETS & LIABILITIES

Amount in Lakh

Particulars	AS AT SEPTEMBER 30, 2017	AS AT MARCH 31, 2017
	Unaudited	Audited
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	1,196.77	1,294.47
(b) Capital Work-in-Progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	-	-
(f) Biological Assets Other Than Bearer Plants	-	-
(g) Financial Assets		
(i) Investments	519.12	514.99
(ii) Trade Receivables	13,636.33	2,253.96
(iii) Loans	494.31	732.33
(iv) Others -Bank Deposits	309.17	819.82
(i) Deferred Tax Assets (Net)	290.25	249.09
(j) Other Non-Current Assets	1,177.95	242.65
Sub Total - Non current assets	17,623.90	6,107.32
(2) Current assets		
(a) Inventories	4,037.13	22,457.51
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	16,386.94	30,665.36
(iii) Cash and Cash Equivalents	6,557.83	395.69
(iv) Bank balances other than (iii) above	-	-
(v) Loans	-	-
(vi) Other -Bank Deposits	270.61	665.10
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	1,989.71	2,105.27
Sub Total - Current assets	29,242.23	56,288.93
TOTAL ASSETS	46,866.13	62,396.25

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II. EQUITY AND LIABILITIES

(1) Equity

(a) Equity Share capital	2,178.40	2,178.40
(b) Other Equity	5,452.53	4,634.95
Sub Total - Total Equity	7,630.93	6,813.35

(2) Non-Current Liabilities

(a) Financial Liabilities		
(i) Borrowings	251.56	45.04
(ii) Trade Payables	11,145.56	1,604.81
(iii) Other Financial Liabilities (other than those specified in item (b), to be specified)	-	-
(b) Provisions	255.62	88.83
(c) Deferred Tax Liabilities (Net)	-	-
(d) Other Non-Current Liabilities	-	25,794.88
Sub Total - Non current liabilities	11,652.74	27,533.56

(3) Current liabilities

(a) Financial Liabilities		
(i) Borrowings	381.00	453.19
(ii) Trade Payables	22,469.28	20,744.95
(iii) Other Financial Liabilities (other than those specified in item (c))	3,593.70	4,171.61
(b) Other Current Liabilities	-	1,712.90
(c) Provisions	93.92	187.33
(d) Current Tax Liabilities (Net)	1,044.56	779.36
Sub Total - Current liabilities	27,582.46	28,049.33
TOTAL EQUITY & LIABILITIES	46,866.13	62,396.25

See Notes forming parts of Financial Statements

For Fourth Dimension Solutions Limited

(Handwritten signature)
Amalendu Mukherjee

Managing Director
DIN: 03544485

Place : Delhi

Date : November 14, 2017

Fourth Dimension Solutions Limited



FOURTH DIMENSION SOLUTIONS LIMITED
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CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2017

Amount in Lakh

Sr. No	Particulars	SIX MONTHS ENDED		YEAR ENDED
		SEPTEMBER 30, 2017	SEPTEMBER 30, 2016	MARCH 31, 2017
		Unaudited	Unaudited	Audited
I	Revenue from operations	41,156.65	61,142.15	1,49,124.39
II	Other Income	39.05	151.02	266.55
III	III. Total Revenue (I +II)	41,195.70	61,293.17	1,49,390.94
IV	Expenses:			
	Cost of materials consumed	17,906.43	58,846.48	1,40,648.76
	Purchases of Stock-in-Trade	-	-	-
	Changes in inventories of finished goods, Stock-in-Trade and	18,397.20	(2,807.06)	(3,951.42)
	Employee Benefit Expense	2,279.10	1,429.87	5,731.14
	Financial Costs	262.89	211.73	536.94
	Depreciation and Amortization Expense	96.60	133.14	278.77
	Other Administrative Expenses	913.52	888.93	2,354.07
	Total Expenses (IV)	39,855.74	58,703.08	1,45,598.26
V	Profit/(Loss) before exceptional & Prior Period items and tax (I	1,339.96	2,590.09	3,792.88
VI	Exceptional & Prior Period Items	78.89	170.82	230.88
VII	Profit/(Loss) before tax (V-VI)	1,261.07	2,419.26	3,561.80
VIII	Tax Expense:			
	(1) Current Tax	480.48	989.70	1,425.05
	(2) Previous Year Tax	-	76.50	77.49
	(3) Deferred Tax	(41.16)	(90.55)	(138.47)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	821.75	1,443.62	2,197.73
X	Profit/ (Loss) from Discontinued Operations	-	-	-
XI	Tax Expense of discontinued operations	-	-	-
XII	Profit/(Loss) from Discontinued operations (after tax) (X-XI)	-	-	-
XIII	Profit/(Loss) for the Period (IX+XII)	821.75	1,443.62	2,197.73
XIV	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit or loss	-	-	-
	(ii) Income tax relating to items that will not be reclassified to	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-
	(ii) Income tax relating to items that will be reclassified to	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)	821.75	1,443.62	2,197.73
XVI	Earnings per equity share (for continuing operation):			
	(1) Basic	3.77	13.25	10.09
	(2) Diluted	3.77	13.25	10.09
XVII	Earnings per equity share (for discontinued operation):			
	(1) Basic	-	-	-
	(2) Diluted	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing			
	(1) Basic	3.77	13.25	10.09
	(2) Diluted	3.77	13.25	10.09
	See Notes forming parts of Financial Statements			

For Fourth Dimension Solutions Limited

NEDELHI
14
2017
Rajendra Mukherjee
Managing Director
DIN: 03544485

Place : Delhi
Date : November 14, 2017

Fourth Dimension Solutions Limited

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**CMML****Fourth Dimension Solutions®**

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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

Amount in Lakh

Particulars	AS AT SEPTEMBER 30, 2017	AS AT MARCH 31, 2017
	Unaudited	Audited
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	1,197.98	1,296.03
(b) Capital Work-in-Progress	-	-
(c) Investment Property	-	-
(d) Goodwill	4.52	4.52
(e) Other Intangible Assets	-	-
(f) Biological Assets Other Than Bearer Plants	-	-
(g) Financial Assets		
(i) Investments	4.13	-
(ii) Trade Receivables	13,636.33	2,253.96
(iii) Loans	496.11	734.23
(iv) Others -Bank Deposits	309.27	819.82
(h) Deferred Tax Assets (Net)	290.17	249.01
(i) Other Non-Current Assets	1,294.88	359.58
Sub Total - Non current assets	17,233.40	5,717.16
(2) Current assets		
(a) Inventories	4,037.13	22,457.51
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	16,386.94	30,665.36
(iii) Cash and Cash Equivalents	7,077.37	527.50
(iv) Bank balances other than (iii) above	-	-
(v) Loans	-	-
(vi) Other -Bank Deposits	270.61	665.10
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	2,065.72	2,565.04
Sub Total - Current assets	29,837.77	56,880.51
TOTAL ASSETS	47,071.17	62,597.68

**Fourth Dimension Solutions Limited**

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LEVEL 2



Fourth Dimension Solutions®

Innovation, Efficiency, Execution

II. EQUITY AND LIABILITIES

(1) Equity

(a) Equity Share capital	2,178.40	2,178.40
(b) Other Equity	5,537.82	4,719.11

Sub Total - Total Equity **7,716.22** **6,897.51**

(2) Non-Current Liabilities

(a) Financial Liabilities		
(i) Borrowings	251.56	45.04
(ii) Trade Payables	11,145.56	1,688.33
(iii) Other Financial Liabilities (other than those specified in	-	-
(b) Provisions	255.62	88.83
(c) Deferred Tax Liabilities (Net)	-	-
(d) Other Non-Current Liabilities	83.52	25,794.88

Sub Total - Non current liabilities **11,736.26** **27,617.08**

(3) Current liabilities

(a) Financial Liabilities		
(i) Borrowings	381.00	453.19
(ii) Trade Payables	22,471.47	20,745.77
(iii) Other Financial Liabilities (other than those specified in	3,596.40	4,173.69
(b) Other Current Liabilities	30.00	1,742.90
(c) Provisions	93.92	187.33
(d) Current Tax Liabilities (Net)	1,045.89	780.21

Sub Total - Current liabilities **27,618.69** **28,083.09**

TOTAL EQUITY & LIABILITIES **47,071.17** **62,597.68**

See Notes forming parts of Financial Statements

For Fourth Dimension Solutions Limited



Amalendu Mukherjee
Managing Director
DIN: 03544485

Place : Delhi

Date : November 14, 2017

Fourth Dimension Solutions Limited

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Notes:

1. The unaudited standalone & consolidated interim financial results for the six months ended September 30, 2017 have been reviewed by the Audit Committee in its meeting held on November 14, 2017 and were approved by the Board of Directors in its meeting. The statutory auditors have expressed an unqualified review opinion.
2. The Group has adopted Indian Accounting Standards (referred to as 'Ind AS') prescribed under section 133 of the Companies Act, 2013 as notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 and accordingly these financial results along with the comparatives have been prepared in accordance with the recognition and measurement principles laid down as per Ind AS 34 "Interim Financial Reporting" as read with the relevant rules issued thereunder and other accounting principles generally accepted in India.

Up to the year ended March 31, 2016, the Company prepared its financial results in accordance with the requirements of the Indian GAAP (Previous GAAP), which includes Standards notified under the Companies (Accounting Standards) Rules, 2006. The date of transition to Ind AS is April 1, 2015. Accounting policies have been applied consistently to all periods presented in these financial results.

The financial results correspond to the classification provisions contained in Ind AS 1, "Presentation of Financial Statements".

3. Reconciliation between Standalone / Consolidated financial results under erstwhile Indian GAAP (referred to as I GAAP) and Ind AS are summarised as below:

(a) Profit Reconciliation:-

							Rs. in lakhs
Particulars	Standalone			Consolidated			
	Six months ended on 30.09.2017	Six months ended on 30.09.2016	Financial Year ended on 31.03.2017	Six months ended on 30.09.2017	Six months ended on 30.09.2016	Financial Year ended on 31.03.2017	
Net Profit as per Ind AS	820.61	1,442.72	2,195.59	821.75	1,443.63	2,197.73	
Other Comprehensive Income as per Ind AS	-	-	-	-	-	-	
Total Comprehensive Income as per Ind AS	820.61	1,442.72	2,195.59	821.75	1,443.63	2,197.73	



(b) Equity Reconciliation

Particulars	Rs in lakhs	
	Standalone	Consolidated
	As on 31.03.2017	As on 31.03.2017
Equity as per I GAAP	6,813.35	6,897.51
Equity as per Ind AS	6813.35	6,897.51

In accordance with Ind AS 101 "First Time Adoption of Indian Accounting Standards", there are no change in figures of assets/liabilities or expenses/income which may impact equity or profit as per I GAAP and Equity as per Ind AS.

5. Segment Information

The Company is organized by the following operating segments; IT Services and IT Products & Solutions.

IT Services : Revenue from Government's turnkey projects, ICT Projects, Smart City & Smart Governance projects, Networking, Collaboration, Transmission, Application Development, Data centre consolidation with virtualization, Safety Security & Surveillance, desktops, laptops, POS Machine, computer peripherals, bar code / biometric devices, hardware's, software products and other related deliverables. Revenue relating to the above items is reported as revenue from the sale of IT Products & Solutions.

IT Products & Solutions: The Company is a value added reseller of desktops, laptops, POS Machine, computer peripherals, bar code / biometric devices, hardware's, software products and other related deliverables. Revenue relating to the above items is reported as revenue from the sale of IT Products & Solutions.

The Managing Director of the Company has been identified as the Chief Operating Decision Maker (CODM) as defined by Ind AS 108, "Operating Segments." The Managing Director of the Company evaluates the segments based on their revenue growth and operating income.

Assets and liabilities used in the Company's business are not identified to any of the operating segments, as these are used interchangeably between segments. Management believes that it is currently not practicable to provide segment disclosures relating to total assets and liabilities since a meaningful segregation of the available data is onerous.

Information on reportable segment for the six months ended September 30, 2017 and September 30, 2016 and year ended March 31, 2017 are given below:



Rs in lakhs						
Particulars	Standalone			Consolidated		
	Six months ended on 30.09.2017	Six months ended on 30.09.2016	Financial Year ended on 31.03.2017	Six months ended on 30.09.2017	Six months ended on 30.09.2017	Financial Year ended on 31.03.2017
Segment Revenue						
IT Services	3,896.75	4,537.10	15,836.21	3,907.37	4,541.22	15,855.90
IT Products	37,239.04	56,591.11	1,33,248.91	37,249.28	56,600.93	1,33,268.49
Total	41,135.79	61,128.21	1,49,085.12	41,156.65	61,142.15	1,49,124.39
Less : Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from Operations	41,135.79	61,128.21	1,49,085.12	41,156.65	61,142.15	1,49,124.39
Segment Result	1,179.49	2,762.76	4,374.10	1,620.56	2,764.14	4,377.51
(Profit before tax & Interest)						
Less : Finance Expense	262.63	211.73	536.94	262.89	211.73	536.94
Less: Depreciation	96.25	133.14	278.53	96.60	133.14	278.77
Profit before tax	820.61	2,417.89	3,558.63	1,261.07	2,419.27	3,561.80

6. List of subsidiaries (consolidated in above interim results) as on September 30, 2017 are provided in the table below:-

Subsidiaries	Country of Incorporation
Thumbspeed Tech Solutions Private Limited	India
Enpocket IT Services (India) Private Limited	India

The above subsidiaries are 100% wholly owned subsidiaries of the parent Fourth Dimension Solutions Limited.

The Company has two more offshore subsidiaries viz: Fourth Dimension Solutions DMCC situated in Dubai and second Fourth Dimension Solutions PTE Ltd situated in Singapore. These subsidiary company's have not been consolidated in these financial results on account of no transactions/operations with them during the period.

7. The Group has re-classified and re-grouped the previous year's figures (wherever necessary) to conform to current period's classification.



For Fourth Dimension Solutions Limited



Amalendu Mukherjee
Managing Director
DIN : 03544485

Place : Delhi
Date : November 14, 2017

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF STANDALONE
INTERIM FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2017**

To,
The Board of Directors of
Fourth Dimension Solutions Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Fourth Dimension Solutions Limited** for the half year ended September 30, 2017 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review 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 Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. There are number of matters pending litigation with one key Customers. we are unable to state whether these financial results consider the complete impact of pending litigations on the financial position of the company.
4. The Company had filed an application with NCLT on 05.09.2017 against its key Customer claiming an amount of Rs. 42881/- Lakh to be received against the supply of Goods & Services , However the company had withdrawn the application in the hearing of NCLT on 29.09.2017, and had filed fresh application with NCLT of Rs. 10766/- lakh on 24.10.2017 , The Company management believes that the amount raised by the company is good and recoverable, and balance claim amount of above and other claim amount is under process to proceed to appropriate legal authorities However on the basis of evidence currently available we are unable to express an opinion whether any provision is required for recoverability .
5. During the six month period, the Company has recorded adjustments pertaining to prior periods in the financial results. However, the impact of such adjustments has not been quantified and disclosed separately as required under Ind AS 8 "Accounting Policies, Changes in Accounting Estimates and Errors".



6. The Company needs to strengthen its internal control systems, in particular its IT controls and those relating to sales; tracking in relating to revenue contract; accounts receivables including periodic reconciliations with customers; physical verification of certain inventories; classification of costs relating to items of purchase of traded goods including costs incurred towards warranty and certain contract expenses and quantitative reconciliation of inventories.
7. In view of our observations in paras 3 to 6 above, we have not been able to perform complete limited review procedures in accordance with SRE 2410 and have been unable to determine the adjustments, if any, that are necessary in respect of the Company's income and expenses for the six month period, and related presentation and disclosures in the financial results.
8. Except the observations noted by us as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SAIN KANWAR & ASSOCIATES
Chartered Accountants
(Firm 's Registration No. 099422N)



(Membership No. 099422)

DELHI, November 14, 2017

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF CONSOLIDATED
INTERIM FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2017**

To,
The Board of Directors of
Fourth Dimension Solutions Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Fourth Dimension Solutions Limited** for the half year ended September 30, 2017 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review 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 Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. There are number of matters pending litigation with one key Customers. we are unable to state whether these financial results consider the complete impact of pending litigations on the financial position of the company.
4. The Company had filed an application with NCLT on 05.09.2017 against its key Customer claiming an amount of Rs. 42881/- Lakh to be received against the supply of Goods & Services , However the company had withdrawn the application in the hearing of NCLT on 29.09.2017, and had filed fresh application with NCLT of Rs. 10766/- lakh on 24.10.2017 , The Company management believes that the amount raised by the company is good and recoverable, and balance claim amount of above and other claim amount to proceed to appropriate legal authorities However on the basis of evidence currently available we are unable to express an opinion whether any provision is required for recoverability .
5. During the six month period, the Company has recorded adjustments pertaining to prior periods in the financial results. However, the impact of such adjustments has not been quantified and disclosed separately as required under Ind AS 8 "Accounting Policies, Changes in Accounting Estimates and Errors".



6. The Company needs to strengthen its internal control systems, in particular its IT controls and those relating to sales; tracking in relating to revenue contract; accounts receivables including periodic reconciliations with customers; physical verification of certain inventories; classification of costs relating to items of purchase of traded goods including costs incurred towards warranty and certain contract expenses and quantitative reconciliation of inventories.
7. In view of our observations in paras 3 to 6 above, we have not been able to perform complete limited review procedures in accordance with SRE 2410 and have been unable to determine the adjustments, if any, that are necessary in respect of the Company's income and expenses for the six month period, and related presentation and disclosures in the financial results.
8. Except the observations noted by us as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SAIN KANWAR & ASSOCIATES
Chartered Accountants
(Firm's Registration No. 180234)



(Membership No. 099422)

DELHI, November 14, 2017