



Fourth Dimension Solutions™
Innovation, Efficiency, Execution

Date: November 14, 2021

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex
Bandra (East),
Mumbai - 400 051

Symbol: - FOURTHDIM

Dear Sir/Madam,
Subject : Outcome of Board Meeting – Sunday, November 14, 2021

With reference to above subject and in Compliance with the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of the Company at its meeting held today i.e November 14, 2021 at 12:30 P.M and concluded at 02:00 P.M, transact the following business:

1. Considered and approved the unaudited Financial statements of the Company for Half year ended on 30th September 2021 as recommended by the Audit Committee

Kindly take note of the above.

Thanking you,

Yours sincerely

For Fourth Dimension Solutions Limited


Ashish Thakur
Company Secretary



FOURTH DIMENSION SOLUTIONS LIMITED

CIN: L74110DL2011PLC221111

Regd Office: Bungalow no. BP-13, Top Floor West Patel Nagar New Delhi -110008,
Contact: 079-26566588 | E-mail: secretarial.fdsl@gmail.com | Website: www.fdsindia.co.in

Prakash Tekwani & Associates

Chartered Accountants

Address: 387, Karnavati Plaza, Opp. Central Bank of India,
Revdi Bajar Char Rasta, Ahmedabad-380002
E-mail Id: incometaxwork@gmail.com
Telephone: 079-22159251 Mobile No: 9426014576



Independent Auditor's Review Report on the Half Yearly Unaudited Standalone Financial Results of FOURTH DIMENSION SOLUTIONS LIMITED pursuant to Regulation 33 of SEBI (Listing Obligation 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 Half year ended 30.09.2021 from April 01, 2021 to September 30, 2021 (the "statements") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended
2. This 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 in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," specified under Section 143 (10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review of interim financial information consists of making enquiries 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 the standards on auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Prakash Tekwani & Associates

Chartered Accountants

Address: 387, Karnavati Plaza, Opp. Central Bank of India,
Revdī Bajar Char Rasta, Ahmedabad-380002
E-mail Id: incometaxwork@gmail.com
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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 and procedure performed as stated in para 3 above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under 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 amended, read with Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, 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
Tekwani



Prakash U Tekwani
(Proprietor)
M. No.: 108681

Place: Ahmedabad
UDIN: 21108681AAAADW6761
Date: 14-11-2021

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	Total income (1+2)	84.47	2,600.92	48.15	2,649.06
4	Expenses				
	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
	Total expenses	69.14	2,514.35	129.75	2,644.10
6	Exceptional items	-	-	-	-
7	Profit/(Loss) before tax (5-6)	15.32	86.57	(81.61)	4.96
8	Tax expenses				
	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	-
	Total tax expenses	(3,919.39)	(8.78)	10.07	1.29
9	Profit/(Loss) for the period from continuing operations (After tax and Exceptional Items) (7-8)	3,934.72	95.35	(91.68)	3.67
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)	3,934.72	95.35	(91.68)	3.67
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)	3,934.72	95.35	(91.68)	3.67
16	Earnings per share (Face value of Re 10/- each) (not annualised)				
	Continuing Operation:				
	- Basic	24.16	0.44	(0.42)	0.02
	- Diluted	24.16	0.44	(0.42)	0.02
	Discontinued Operation:				
	- Basic	-	-	-	-
	- Diluted	-	-	-	-
	Continuing and Discontinuing Operation				
	- 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

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Dhaval Mistry
Chairman and Non Ex. Director
DIN: 03411290

Place: Ahmedabad
Date: November 14, 2021

FOURTH DIMENSION SOLUTIONS LIMITED
CIN:L74110DL2011PLC221111
 Regd. Office: Bungalow no. BP-13, Top Floor West Patel Nagar New Delhi, New Delhi-110008
STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2021

Particulars	₹ In Lakhs	
	30-Sep-2021 (Unaudited)	31-Mar-21 (Audited)
ASSETS		
Non-current assets		
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	-	-
	25,032.73	23,504.21
Current assets		
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
	1,879.63	1,793.67
Total assets	26,912.36	25,297.88
EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	1,628.62	1,628.62
b) Other equity	23,125.76	8,305.41
	24,754.38	9,934.02
Liabilities		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	268.89	256.27
b) Provisions	-	6,191.31
c) Deferred tax liabilities (net)	-	-
	268.89	6,447.58
Current liabilities		
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)	-	-
	1,889.09	8,916.27
Total equity and liabilities	26,912.36	25,297.88

For FOURTH DIMENSION SOLUTIONS LIMITED

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Dhaval Mistry
Chairman and Non Ex. Director
DIN: 03411290

Place: Ahmedabad
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FOURTH DIMENSION SOLUTIONS LIMITED

CIN:L74110DL2011PLC221111

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

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021

(₹ in Lakhs)

Particulars	30-Sep-2021	31-Mar-21
Cash flows from operating activities		
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 :		
Adjustment for:		
Non-Current Assets:-		
Loans & Advances	-	85.34
Other Bank Deposits	10.62	-
Current Assets:-		
Inventories	-	12.82
Trade Receivables	131.10	1,673.71
Other Currents Assets	(4.11)	435.10
Current Liabilities:-		
Trade Payable	-	(1,691.40)
Provisions	-	1.29
Other Liabilities	-	11.57
Other Financial Liabilities	(29.83)	-
Cash generated from operating activities	142.56	578.36
Income tax paid (net)	-	-
Net cash (used in) / generated from operating activities (A)	142.56	578.36
Cash flows from investing activities		
Payments for purchase of property, plant and equipment and other intangible assets	(11.78)	-
Net cash (used in) / generated from investing activities (B)	(11.78)	-
Cash flows from financing activities		
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)
Net cash generated from / (used in) financing activities (C)	(63.43)	(579.55)
Net (decrease) / increase in cash and cash equivalents (A+B+C)	67.35	(1.18)
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	98.67	31.32

For FOURTH DIMENSION SOLUTIONS LIMITED

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Dhaval Mistry

Chairman and Non Ex. Director

DIN: 03411290

Place: Ahmedabad

Date: November 14, 2021