February 11, 2022



FCS/STX/2022

To, The Dept. of Corporate Services The Stock Exchange Mumbai Dalal Street, Fort, Mumbai: 400001

National Stock Exchange of India Ltd. Exchange Plaza, Plot No. C/1, G Block Bandra Kurla Complex, Bandra (E), Mumbai: 400051

Subject: Outcome of the 203rd Meeting of the Board of Directors of the Company held on Friday, February 11, 2022.

Dear Sir,

In accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 this is to intimate that the Board of Directors in its 203rd Meeting held today i.e. Friday, February 11, 2022, at Corporate Office at FCS House, Plot No. 83, NSEZ, Noida Dadri Road, Phase II, Gautam Buddha Nagar, Noida- 201305 (U.P.), considered and approved the following business:

- 1. Un-audited Financial Results of the Company for the quarter ended on December 31, 2021, as per IND—AS Rules of Company (Indian Accounting Standard) Rules, 2015.
- 2. Re-appointment of M/s VS Associates, Company Secretaries, as Secretarial Auditor of the Company for FY 2021-22.
- Took Note of Resignation letter dated 8th February, 2021 received from Mr. Raj Kumar Manikpuri, Independent Director of the Company.

The meeting was concluded at 5:35 P.M.

This is for your information and records.

Thanking You,

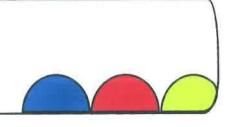
business processes 🐊 collaborative platforms 🌕 enterprise interfaces

Yours faithfully, For FCS Software Solutions Limited FCS Software Sciences Ltd.

Company Secretary

Harsha Sharma (Company Secretary) Membership No.: A33548

FCS Software Solutions Limited Regd. off : 205, 2nd Floor, Aggarwal Chamber IV, 27, Veer Sawarker Block, Vikas Marg, Shakerpur, Delhi 110 092 Tel: +91-011-42418371, www.fcsitd.com Corporate Office: Plot No. 83, NSEZ, Noida Phase II, Noida-201305, Tel: 0120-4635900 Fax. 0120-4635941 Email id: Investors@fcsitd.com website:- www.fcsitd.com Noida Office: A-86, Sector-57, Noida-201301, India, Tel: 0120-3061100, Fax No-0120-3061111 Plot No. 1A,Sector-73, Noida-201301 Chandigarh Office: Plot -J-7, Rajiv Gandhi Chandigarh Technology Park, Kishan Garh Chandigarh-160101 Panchkula Office: Plot No.-11, HSIIDC Park, Sector-22, Panchkula, Haryana -134109 Gurugram Office: Plot No.-54, EHTP, Sector-34, Gurugram-122004





Independent Auditor's Review Report on Consolidated Unaudited Quarterly and year to date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To, The Board of Directors FCS Software Solutions Limited

- 1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of M/s FCS Software Solutions Limited ("Holding Company") and its subsidiaries (holding company and its subsidiaries collectively referred to as "the Group") and its associates for the quarter and nine month ended December 31, 2021 ("the Statement") attached herewith, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's 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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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. 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. The statement includes the unaudited financial results of the following entities:

List of Subsidiaries

- a) Insync Business Solutions Ltd.
- b) Stablesecure Infraservices Private Limited
- c) F.C.S Software Middle East FZE
- d) FCS Software Solutions GmbH

Associate Company a) Enstaserv E Services Ltd.



Head Office :Shop No. 220, Gold Plaza, Gurudwara Road, Karol Bagh, Delhi-110005 Branch Office :SU-190, Pitampura, Delhi-110034 | Sanyam_jain2005@yahoo.com Phone : 011-45700127, 09711110638, 9811311747 E-mail : aaditassociate@gmail.com

- 5. The accompanying Statement includes the unaudited interim financial results/statements and other financial information, in respect of:
 - a) Three subsidiaries, whose interim financial results/statements reflects and other financial information reflect total revenue of Rs. 9.19 lakhs and Rs. 33 Lakhs, net profit/(loss) Rs. (5.52) and Rs. (11.53) Lakhs, total comprehensive profit/(loss) of Rs. (5.28) Lakhs and Rs. (11.44) Lakhs for the quarter and Nine month ended December 31, 2021 respectively, as considered in the Statement whose interim financial results/statements and other financial information have not been reviewed by their auditors.
 - b) One associate whose interim financial results/financial statement and other financial information reflect the Groups share of net profit (loss) of Rs (0.23) lakh and Rs. (0.22) Lakhs and group share of total comprehensive income of Rs. (0.23) Lakhs and Rs. (0.22) Lakhs for the quarter and nine month ended December 31, 2021 respectively, as considered in the Statement whose interim financial results/statements and other financial information have not been reviewed by their auditor.

The unaudited interim financial results/statements and other financial information of these subsidiaries and associate have not been reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries and associate, is based solely on such unaudited interim financial results/statements and other financial information. According to the information and explanations given to us by the Management, these interim financial results/statements and other financial to the Group.

Our conclusion on the Statement in respect of matters stated in paragraph 5 above is not modified with respect to our reliance on the work done by the other auditors and the interim financial results/statements and other financial information certified by the Management.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 5 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 Standard ('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.



UDIN: 22531388ABKNPU1873

Place: - New Delhi Dated: -11.11.2022



FCS SOFTWARE SOLUTIONS LIMITED Reg. Office: 205, 2nd Floor, Agarwai Chamber IV, 27, Veer Sawarkar Block, Vikas Marg, Shakarpur, Delhi-92 Corporate Office: Plot No. 83, NSEZ, Noida Dadri Road, Phase-II, Gautam Budh Nagar, Noida- 201305 CIN No. L72100DL1993PLC179154 CONSOLIDATED EN VEDITED FINANCIAL RESULTS OF FCS SOFTWARE SOFT HONS LIMITED

| FOR THE OF ARTER AND NINE MONTHS F | NDED DECEMBER 31, 2021 PREPARED IN COMPLEXNCE W | ITHEINDIAN ACCOUNTING STANDARD | S (Ind-AS) |
|------------------------------------|---|---|---------------|
| | | | (Rs. in Lacs) |
| 0. PARTICULARS | QUARTER ENDED | NINE MONTH ENDED | YEAR ENDED |
| | | The second se | |

| S.No. | PARTICULARS | Q | UARTER ENDED | | NINE MONTH ENDED | | YEAR ENDED | |
|-------|--|------------------------------|---|------------------------------|------------------------------|------------------------------|------------------------------|--|
| | | DEC 31, 2021 UNAUDITED | SEP 30, 2021 UNAUDITED | DEC 31, 2020 UNAUDITED | DEC 31, 2021 UNAUDITED | DEC 21, 2020 UNAUDITED | MARCH 31, 2021 AUDITED | |
| | Revenue from Operations | 813.19 | 811.37 | 864.59 | 2,463.09 | 2,731.53 | 3,405.87 | |
| - | Other Income | 46.72 | 42.43 | 75.48 | 139.70 | 211.21 | 269.70 | |
| - 101 | Total Revenue (I+II) | 859,91 | 853.80 | 940.07 | 2,602.79 | 2,942.74 | 3,675.58 | |
| IV | Expenses | | | | | | | |
| 1.4 | Cost to Material Consumed | | The second se | | | | | |
| h | Purchase of stock in Irade | | | | | | | |
| C | | 562.06 | 548.57 | 517.06 | 1,675.83 | 1,475.42 | 2,058.84 | |
| d | | | | | | | | |
| | Finance Costs | 47.32 | 42.78 | 97.99 | 141.57 | 211.75 | 232.40 | |
| | Depreciation and amortisation expense | 97.22 | 87.74 | 117.69 | 289.89 | 340.33 | 461.51 | |
| - | Other expenses | 154.45 | 169.71 | 146.92 | 453.21 | 449.99 | 784.02 | |
| | Total Expenses | 861.05 | 848.77 | 879.65 | 2,560.50 | 2,483.49 | 3,538.77 | |
| V | Profit / (Lose) before exceptional items and tax (III-IV) | (1.15) | 5.03 | 60.42 | 42.29 | 459.25 | 138.80 | |
| VI | Exceptional items | | | | 8 | (40.45) | (1,298.21) | |
| VII | Profit / (Loss) before Tax (VII-VIII) | (1.15) | 5.03 | 60.42 | 42.29 | 418.78 | (1,157.40) | |
| VIII | Tax Expenses | | | | | | | |
| | (1) Current | | | 4.97 | 2.63 | 116.05 | 60.99 | |
| _ | (2) Deferred | 4.44 | 6.98 | 3.09 | 13.73 | 10.02 | 14.18 | |
| IX | Profit (Lose) for the period from continuing operations (XI-X) | (5.59) | (1.95) | 52.35 | 25.92 | 292.71 | (1,232.57) | |
| X | Profit/(loss) from discontinuing operations | | | | | | | |
| XI | Tax expense of discontinuing operations | | | | | | | |
| XII | Profit/(lose) from Discontinuing operations (after tax) (XII-XIII) | | | | | | | |
| XIII | Profit (Loss) for the period (XI + XIV) | (5.59) | (1.95) | 52.35 | 25.92 | 292.71 | (1,232.57) | |
| XIV | Other Comperhensive Incoms/(Expense) | 4.93 | (0.44) | (6.25) | 3.77 | (9.15) | (238.34) | |
| XV | Total Comprehensive Income (Comprising Profit (Loss) and Other Comprehensive Income for the period) | (0.66) | (2.39) | 46.10 | 29.69 | 283.56 | (1,468.92) | |
| | (a) Paid-up Equity Share Capital | 17,095.53 | 17.095.53 | 17,095.53 | 17,095.53 | 17,095.53 | 17,095.53 | |
| _ | (b) Face Value (in Rs.) | 1.00 | 1.00 | 5.00 | 1.00 | 1.00 | 1.00 | |
| XVI | Reserve excluding Revaluation Reserves as per balance sheet of orevious accounting year | (548.23) | (551.85) | 943.09 | (548.23) | 943.09 | (577.70) | |
| XVII | Eaming Per Share (Rs)* (Not annualised) | | | | | | | |
| | Basic EPS (in Rs.) | (0.000) | (0.000) | 0.003 | 0.002 | 0.016 | (0.072) | |
| | Diluted EPS (in Rs.) | (0.000) | (0.000) | 0.003 | 0.002 | 0.016 | (0.072) | |
| xvIII | Number of shares used in computing earnings per equity shares | | | | | | | |
| - | Basic | 1,709,553,100 | 1,709,553,100 | 1,709,553,100 | 1,709,553,100 | 1,709,653,100 | 1,709,553,100 | |
| - | Diluted | 1,709,553,100 | 1,709,553,100 | 1,709,653,100 | 1,709,553,100 | 1,709,553,100 | 1,709,553,100 | |



| | CONSOLIDATED TAALDE FOR THE QUARTER AND NINE MONTHS ENDED DEC | EMBER 31, 2021 PI | | | | NG STANDARDS (F | nd- ((8) |
|--|---|--|--|---|--|---|---|
| _ | Reporting of Consolidated Segment wise Revenue, Results and Capi | | UARTER ENDED | | NINE MONT | TH ENDED | YEAR ENDED |
| | Particulars | DEC 31, 2021 UNAUDITED | SEP 30, 2021 UNAUDITED | DEC 31, 2020 UNAUDITED | DEC 31, 2021 UNAUDITED | DEC 31, 2020 UNAUDITED | YEAR ENDED MARCH 31, 2021 AUDITED |
| | Segment Revenue | | | | | | |
| | Revenue by Geographical Segment | | | | | | |
| | India | 359,23 | 384,28 | 453.26 | 1,116.96 | 1,318.67 | 1,707. |
| _ | USA | 453.95 | 427.09 | 411.33 | 1,346.13 | 1,412.86 | 1,697.9 |
| | Total | 813.19 | 811.37 | 864.59 | 2,463.09 | 2,731.53 | 3,405. |
| | Less: Inter Segment Revenue | | | | | | |
| | Net sales/Income From Operations | 813.19 | 811.37 | 864.59 | 2,463.09 | 2,731.53 | 3,405.0 |
| | Segment Results | | | The second second second second | | | 011001 |
| | (Profit)(+)/Loss(-) before tax, interest & unallocable Expense from each segment)* | | | | | | |
| | India | 171.07 | 208.96 | 183.08 | 555.98 | 606.40 | 675. |
| _ | USA | 80.08 | 53,85 | 164,46 | 231.28 | 649,71 | 671. |
| | Total | 251.13 | 262.80 | 347.54 | 787,27 | 1,256.11 | 1,347. |
| _ | Add: Other Income | 48.72 | 42.43 | 75.48 | 139.70 | 211.21 | 269. |
| | Less: Other Un -allocable Exp. | 299.00 | 300.20 | 362.60 | 884.67 | 1,048.55 | 2,774 |
| | Total Profit Before Tax | (1.15) | 5.03 | 60.42 | 42.29 | 418.78 | (1,157. |
| | | | | | | | |
| 1 | The above results have been reviewed by the Audit Committee in the m have been reviewed by the auditors of the Company. This statement has been prepared in accordance with the companies recognized accounting practices and policies to the extent applicable. | (Indian Accounting | Standards) Rules, 20 | 015 (Ins AS) prescri | bed under Section 13 | 3 of the Companies | Act, 2013 and o |
| 1 2 3 | have been reviewed by the auditors of the Company. This statement has been prepared in accordance with the companies | (Indian Accounting 30th November 2015 | Standards) Rules, 20 has been modified | 015 (Ins AS) prescri | bed under Section 13 | 3 of the Companies | Act, 2013 and or |
| 1 2 3 | have been reviewed by the auditors of the Company. This statement has been prepared in accordance with the companies recognized accounting practices and policies to the extent applicable. The format for Audited results as prescribed in SEBI's circular dated : | (Indian Accounting 30th November 2015 | Standards) Rules, 20 has been modified | 015 (Ins AS) prescri | bed under Section 13 | 3 of the Companies | Act, 2013 and of |
| 1 2 3 | have been reviewed by the auditors of the Company. This statement has been prepared in accordance with the companies recognized accounting practices and policies to the extent applicable. The format for Audited results as prescribed in SEBI's circular dated : Schedule III (Division II) of the Companies Act, 2013, applicable to com | (Indian Accounting 30th November 2015 npanies that are required tentified with any of | Standards) Rules, 20 has been modified red to comply with Ir the reportable segme | 015 (Ins AS) prescri to comply with the ad AS. | bed under Section 13 requirement of SEBFs id interchangeably be | 13 of the Companies a circular dated 5th Ju tween various segment | Act, 2013 and ot |
| 1 2 3 4 5 | have been reviewed by the auditors of the Company. This statement has been prepared in accordance with the companies recognized accounting practices and policies to the extent applicable. The format for Audited results as prescribed in SEBI's circular dated : Schedule III (Division II) of the Companies Act, 2013, applicable to com No Investor complaint was pending during the quarter Fixed assets used in the Company's business cannot be specifically id | (Indian Accounting 30th November 2015 npanies that are requi ientified with any of al assets and liabilitie | Standards) Rules, 24 has been modified red to comply with Ir the reportable segm s since a meaningful | 015 (Ins AS) prescri to comply with the id AS. ents, as these are us segregation of the av | bed under Section 13 requirement of SEBTs d interchangeably be uilable data is not poss | 13 of the Companies 5 circular dated 5th Ju tween various segmentible. | Act, 2013 and ot uly 2017, Ind AS a nts. The Manageme |
| 2 3 4 5 6 7 | have been reviewed by the auditors of the Company. This statement has been prepared in accordance with the companies recognized accounting practices and policies to the extent applicable. The format for Audited results as prescribed in SEBI's circular dated : Schedule III (Division II) of the Companies Act, 2013, applicable to com No Investor complaint was pending during the quarter Fixed assets used in the Company's business cannot be specifically id believes that it has not provided segment-wise disclosures relating to tot Reverie relating to Software Export for the quarter and nine months ende | (Indian Accounting 30th November 2015 apanies that are requir lentified with any of al assets and liabilitie ed December 31, 202 di in India is causing s no significant impac | Standards) Rules, 24 has been modified red to comply with Ir the reportable segme s since a meaningful 1 is recognised on th significant disturbar t on ils business ope | 015 (Ins AS) prescri to comply with the id AS. ents, as these are us segregation of the av e basis of time and m nce and slowdown of artions However, the | bed under Section 13 requirement of SEBTs d interchangeably be uilable data is not poss etarial basis based on economic activity 'TI impact assessment of | 13 of the Companies a circular dated 5th Ju tween various segmen- tible. service rendered and I te management has ev COVID 19 is a contin | Act, 2013 and ot uly 2017, Ind AS a nts. The Manageme billed to clients as p valuated the impact using process given |
| 1 2 3 4 5 6 7 8 | have been reviewed by the auditors of the Company. This statement has been prepared in accordance with the companies recognized accounting practices and policies to the extent applicable. The format for Audited results as prescribed in SEBI's circular dated Schedule III (Division II) of the Companies Act, 2013, applicable to com No Investor complaint was pending during the quarter Fixed assets used in the Company's business cannot be specifically id believes that it has not provided segment-wise disclosures relating to tot Reverie relating to Software Export for the quarter and nine months end the terms of apecific contracts. The outbreak of Coronavirus disease (COVID-19) pandemic globally ar this pandemic on its business operations and based on its review, there in the uncertainities associated with its nature and duration and according | (Indian Accounting 30th November 2015 npanies that are requir entified with any of al assets and liabilitie ed December 31, 202 nd in India is causing s no significant impace gly the impact may b er 31, 2021 includes | Standards) Rules, 24 has been modified red to comply with Ir the reportable segm s since a meaningful 1 is recognised on th significant disturbar xt on ils business ope e different from that | 015 (Ins AS) prescri to comply with the to AS. ents, as these are use segregation of the av e basis of time and m ince and slowdown of artions However, the estimated as at the o ints of fareign subsid | bed under Section 13 equirement of SEBI's ad interchangeably be ailable data is not poss etarial basis based on economic activity 'TI impact assessment of lale of approval of th iary companies viz. F | 13 of the Companies a circular dated 5th Ju tween various segmen tible. service rendered and 1 the management has ev COVID 19 is a contin ese financial statemen C.S. Software Middl | Act, 2013 and ot aly 2017, Ind AS a nts. The Manageme billed to clients as p raluated the impact suing process given ts. the Company w e East FZE and F4 |
| 1 2 3 4 5 6 7 8 8 | have been reviewed by the auditors of the Company. This statement has been prepared in accordance with the companies recognized accounting practices and policies to the extent applicable. The format for Audited results as prescribed in SEBTs circular dated : Schedule III (Division II) of the Companies Act, 2013, applicable to com No Investor complaint was pending during the quarter Fixed assets used in the Company's business cannot be specifically id believes that it has not provided segment-wise disclosures relating to tot Reverie relating to Software Export for the quarter and nine months end the terms of specific contracts. The outbreak of Coronavirus disease (COVID-19) pandemic globally ar this pandemic on its business operations and based on its review, there is the uncertainities associated with its nature and duration and according coutinu monitoring any material changes to future economic conditions. The consolidated resulis for the quarter & nine month ended Decemb Software Solutions GmbH and unaudited results of indian subsidiary cor | (Indian Accounting 30th November 2015 apanies that are requir lentified with any of al assets and liabilitie ed December 31, 202 ind in India is causing s no significant impact gly the impact may be rer 31, 2021 includes mpanies viz Insync Bir ures between unaudit | Standards) Rules, 24 has been modified red to comply with Ir the reportable segm s since a meaningful 1 is recognised on th significant disturbar et on ils business ope e different from that management accou | 015 (Ins AS) prescri to comply with the id AS. ents, as these are us segregation of the av e basis of time and m nce and slowdown of artions However, the estimated as at the o nts of fareign subsid d, Stablesecure Infras | bed under Section 13 requirement of SEBFs d interchangeably be aliable data is not poss etarial basis based on economic activity 'TT impact assessment of lale of approval of the iary companies viz. F ervices Private Limite | 13 of the Companies a circular dated 5th Ju- tween various segmen- ible. service rendered and 1 the management has ev (COVID 19 is a contin- ese financial statemen C.S. Software Middl d, and one Associate 1 | Act, 2013 and ot aly 2017, Ind AS a nts. The Managem- billed to clients as p valuated the impact buing process given its, the Company w le East FZE and F4 Enterprise named N |
| 1 2 3 4 5 6 7 8 8 9 10 | have been reviewed by the auditors of the Company. This statement has been prepared in accordance with the companies recognized accounting practices and policies to the extent applicable. The format for Audited results as prescribed in SEBI's circular dated : Schedule III (Division II) of the Companies Act, 2013, applicable to com No Investor complaint was pending during the quarter Fixed assets used in the Company's business cannot be specifically id believes that it has not provided segment-wise disclosures relating to tot Reverie relating to Software Export for the quarter and nine months end the terms of specific contracts. The outbreak of Coronavirus disease (COVID-19) pandemic globally ar this pandemic on its business operations and based on its review, there is the uncertainities associated with its nature and duration and according coutinu monitoring any material changes to future economic conditions. The consolidated results for the quarter & nine month ended Decemb Software Solutions GmbH and unaudited results of indian subsidiary cor Enstaserv E Services Limited. Figures for the quarter ended 31st December 2021, are the balancing fig upto the end of first half of the relevant Financial year, which are subjects The results are also available on the stock exchanges website (NSE & BS | (Indian Accounting 30th November 2015 apanies that are requir lentified with any of al assets and liabilitie ed December 31, 202 id in India is causing s no significant impact gly the impact may be regardly a significant inpact panies viz Insync Bit ures between unaudit ed to limited review. | Standards) Rules, 24 has been modified red to comply with Ir the reportable segme s since a meaningful 1 is recognised on th significant disturbar t on ils business ope e different from that management accoun- usiness Solutions Ltd red figures for the nim | 015 (Ins AS) prescri to comply with the id AS. ents, as these are us segregation of the av e basis of time and m rece and slowdown of artions However, the estimated as at the o ints of fareign subsid d, Stablesecure Infras ne month ended 31st | bed under Section 13 requirement of SEBFs d interchangeably be aliable data is not poss etarial basis based on economic activity 'TT impact assessment of lale of approval of the iary companies viz. F ervices Private Limite | 13 of the Companies a circular dated 5th Ju- tween various segmen- ible. service rendered and 1 the management has ev COVID 19 is a contin- ese financial statemen C.S. Software Middl d, and one Associate 1 | Act, 2013 and ot aly 2017, Ind AS a nts. The Managem billed to clients as p valuated the impact buing process given its, the Company w le East FZE and Fr Enterprise named N |
| 1 2 3 4 5 6 7 8 8 9 10 11 | have been reviewed by the auditors of the Company. This statement has been prepared in accordance with the companies recognized accounting practices and policies to the extent applicable. The format for Audited results as prescribed in SEBI's circular dated : Schedule III (Division II) of the Companies Act, 2013, applicable to com No Investor complaint was pending during the quarter Fixed assets used in the Company's business cannot be specifically id believes that it has not provided segment-wise disclosures relating to tot Reverie relating to Software Export for the quarter and nine months end the terms of specific contracts. The outbreak of Coronavirus disease (COVID-19) pandemic globally ar this pandemic on its business operations and based on its review, there is the uncertainities associated with its nature and duration and according coutinu monitoring any material changes to future economic conditions. The consolidated results for the quarter & nine month ended Decemb Software Solutions GmbH and unaudited results of indian subsidiary cor Enstaserv E Services Limited. Figures for the quarter ended 31st December 2021, are the balancing fig upto the end of first half of the relevant Financial year, which are subjector | (Indian Accounting 30th November 2015 apanies that are requir lentified with any of al assets and liabilitie ed December 31, 202 id in India is causing s no significant impact gly the impact may be regardly a significant inpact panies viz Insync Bit ures between unaudit ed to limited review. | Standards) Rules, 24 has been modified red to comply with Ir the reportable segme s since a meaningful 1 is recognised on th significant disturbar t on ils business ope e different from that management accoun- usiness Solutions Ltd red figures for the nim | 015 (Ins AS) prescri to comply with the id AS. ents, as these are us segregation of the av e basis of time and m rece and slowdown of artions However, the estimated as at the o ints of fareign subsid d, Stablesecure Infras ne month ended 31st | bed under Section 13 requirement of SEBTs ad interchangeably be uilable data is not poss etarial basis based on economic activity 'TI impact assessment of lale of approval of th iary companies viz. F ervices Private Limite December 2021 and t | 13 of the Companies a circular dated 5th Ju- tween various segmen- ible. service rendered and 1 the management has ev COVID 19 is a contin- ese financial statemen C.S. Software Middl d, and one Associate 1 | Act, 2013 and ot aly 2017, Ind AS a nts. The Managem- billed to clients as p valuated the impact buing process given its, the Company w le East FZE and F4 Enterprise named N |

S.S.



Aadit Sanyam & Associates

Chartered Accountants

Limited review Report on Standalone Unaudited Quarterly and year to date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors FCS Software Solutions Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s FCS Software Solutions Limited ("the Company") for the quarter and nine month ended December 31, 2021, 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 (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, bas been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement 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 Accountant 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.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that accompanying statement of unaudited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued there under 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 Aadit Sanvam & Associates **Chartered Accountants** MAAS FRN: 023685N NEW DELHI FRN 23685 N (Sanyam Jain Partner ED ACCO M. No. 531388 **UDIN: 22531388ABKOTZ4801**

Place: New Delhi Dated: 11.11.2022

> **Head Office** :Shop No. 220, Gold Plaza, Gurudwara Road, Karol Bagh, Delhi-110005 **Branch Office** :SU-190, Pitampura, Delhi-110034 | Sanyam_jain2005@yahoo.com Phone : 011-45700127, 09711110638, 9811311747 **E-mail** : aaditassociate@gmail.com



FCS SOFTWARE SOLUTIONS LIMITED Reg. Office: 205, 2nd Floor, Agarwal Chamber IV, 27, Veer Sawarkar Block, Vikas Marg, Shakarpur, Delhi-92 Corporate Office: Plot No. 83, NSEZ, Noida Dadri Road, Phase-II, Gautam Budh Nagar, Noida- 201305

CIN No. L72100DL1993PLC179154

STANDALONE UNAUDITED FINANCIAL RESULTS OF FCS SOFTWARE SOLUTIONS LIMITED FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (hud-AS)

| | | | _ | | | The second se | (Rs. in Lacs) |
|-------|--|------------------------------|------------------------------|------------------------------|------------------------------|---|------------------------------|
| S.No. | ARTICULARS QUARTER ENDED | | | ED | NINE MONT | YEAR ENDED | |
| | | DEC 31, 2021 UNAUDITED | SEP 30, 2021 UNAUDITED | DEC 31, 2020 UNAUDITED | DEC 31, 2021 UNAUDITED | DEC 31, 2020 UNAUDITED | MARCH 31, 2021 AUDITED |
| | Revenue from Operations | 804.43 | 797.27 | 863.58 | 2,431.38 | 2,701.38 | 3,366.82 |
| | Other Income | 45.68 | 40.79 | 73.23 | 136.98 | 204.51 | 267.12 |
| HI | Total Revenue (I+II) | 850.11 | 838.06 | 936.81 | 2,568.37 | 2,905.89 | 3,633.94 |
| IV | Expenses | | | | | | |
| a | Cost to Material Consumed | | | | | Continues (| |
| b | Purchase of stock in trade | 2 | - | | | | |
| c | Employee benefits expense | 551.81 | 538.48 | 505.19 | 1,645.86 | 1,436.89 | 2,012.33 |
| d | Cost of Technical sub-contractors | | | H | | 1 | |
| e | Finance Costs | 47.32 | 42.76 | 97.97 | 141.57 | 211.71 | 232.40 |
| f | Depreciation and amortisation expense | 97.22 | 87.74 | 117.68 | 289.89 | 346.31 | 461.48 |
| | 2 | 149.51 | 164.84 | 153.17 | 436.90 | 444.62 | 677.49 |
| g | Other expenses | 845.86 | 833.81 | 874.01 | 2,514.21 | 2,439.54 | 3,383.71 |
| | Total Expenses | 4.25 | 4.26 | 62.80 | 54.15 | 466.35 | 250.24 |
| V | Profit / (Loss) before exceptional items and tax (III-IV) | 4.25 | 4.20 | UR.OV | - | (40.48) | (1,296.21) |
| VI | Exceptional Items | | 4.26 | 62.80 | 54.15 | 425.87 | (1,230.21) |
| VII | Profit / (Loss) before Tax (VII-VIII) | 4.25 | 4.20 | 02.00 | 04.10 | 420.01 | (1,040.97) |
| VIII | Tax Expenses | | | 4.66 | 2.63 | 114.81 | 60.99 |
| | (1) Current | 4.44 | 6.98 | 3,09 | 13.73 | 10.02 | 14,14 |
| | (2) Deferred | (0.19) | (2.72) | 55.05 | 37.79 | 301.04 | (1,121.10) |
| IX | Profit (Loss) for the period from continuing operations (XI-X) | (0.19) | (2.12) | 00.00 | 31.13 | 501.04 | (1,121.10) |
| X | Profit/(loss) from discontinuing operations | | | • | | | |
| XI | Tax expense of discontinuing operations | - | | | | Concernation of the second | |
| XII | Profit/(loss) from Discontinuing operations (after tax) (XII-XIII) | - | | - | 37.79 | 301.04 | (1,121.10) |
| XIII | Profit (Loss) for the period (XI + XIV) | (0.19) | (2.72) | 55.05 | 37.79 | (7.52) | (93.76) |
| XIV | Other Comperhensive Income/(Expense) | 4.69 | (0.27) | (4.62) | 3.00 | (1.52) | (93.76) |
| XV | Total Comprehensive Income (Comprising Profit (Loss) and Other Comprehensive Income for the period) | 4.49 | (2.99) | 60.43 | 41.47 | 293.52 | (1,214.86) |
| | (a) Paid-up Equity Share Capital | 17,095,53 | 17,095.53 | 17,095.53 | 17,095.53 | 17,095.53 | 17,095.53 |
| | (b) Face Value (in Rs.) | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| XVI | Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year | 34,524.75 | 34,515.75 | 35,885.55 | 34,524.75 | 35,885.55 | 34,483.28 |
| XVII | Earning Per Share (Rs)* (Not annualised) | | | | | | |
| | Easic EPS (in Rs.) | (0.000) | (0.000) | 0.003 | 0.002 | 0.018 | (0.066) |
| | Diluted EPS (in Rs.) | (0.000) | (0.000) | 0.003 | 0.002 | 0.018 | (0.066) |
| XVIII | Number of shares used in computing Earnings per Equity Shares (taken face value of Re,1/-) | | | | | | |
| | Basic | 1709553100 | 1709553100 | 1709553100 | 1709553100 | 1709553100 | 1709553100 |
| | Diluted | 1709553100 | 1709553100 | 1709553100 | 1709553100 | 1709553100 | 1709553100 |





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| Particulars 2021 UNAUDITED 2021 UNA | 1,288.52 1,412.86 | RCH 31, 2021 AUDITED |
|--|-------------------------|--|
| Revenue by Geographical Segment | 1,412.86 | |
| Revenue by Geographical Segment 10 10 India 350.48 370.18 452.24 1,085.25 1 USA 453.95 427.09 411.33 1,346.13 1 Total 804.43 797.27 863.58 2,431.38 2 Less: Inter Segment Revenue - - - - - Net sales/Income From Operations 804.43 797.27 863.58 2,431.38 2 Segment Results - | 1,412.86 | |
| India 1333 1,346.13 1 USA 453.95 427.09 411.33 1,346.13 1 Total 804.43 797.27 863.58 2,431.38 2 Net sales/Income From Operations 804.43 797.27 863.58 2,431.38 2 Segment Results | 1,412.86 | |
| DAA 804.43 797.27 863.58 2,431.38 2 Icss: Inter Segment Revenue - | | 1,668.8 |
| Nata Joint Joint <thjoint< th=""> <thjoint< th=""> Jo</thjoint<></thjoint<> | | 1,697.9 |
| Net sales/Income From Operations 804.43 797.27 863.58 2,431.38 2 Segment Results | 2,701.38 | 3,366.1 |
| Segment Results 172.56 204.95 190.83 554.24 India 172.56 204.95 190.83 554.24 USA 80.06 53.85 167.56 231.28 Total 252.62 258.79 358.39 785.53 1 Add: Other Income 45.68 40.79 73.23 136.98 Less: Other Un-allocable Exp. 294.05 295.33 368.82 868.36 Total Profit Before Tax 4.25 4.26 62.80 54.15 Ites: 1 1 1 202.33 368.82 868.36 1 7.64 above results have been reviewed by the Audit Committee in the meeting held on February 11, 2022 and further approved by the Boar 1 1 The above results have been reviewed by the Audit Commance (Indian Accounting Standards) Rules, 2015 (Ins AS) prescribed under 2 This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ins AS) prescribed under 3 The format for Audited results as prescribed in SEBI's circular dated 30th November 2015 has been modified to comply with lnd AS. 4 No Investor complaint was pending during the quarter. 5 Fixed assets used in the | | |
| (Profit)(+)/Loss(-) before tax, interest & unallocable Expense from each segment) 172.56 204.95 190.83 554.24 India 172.56 204.95 190.83 554.24 USA 80.06 53.85 167.55 231.28 Total 252.62 258.79 358.39 785.53 1 Add: Other Income 45.68 40.79 73.23 136.98 126.98 Less: Other Un -allocable Exp. 294.05 295.33 368.82 868.36 1 Total 4.25 4.26 62.80 54.15 1 1 tess: 1 1 1222 and have been reviewed by the Audit Committee in the meeting held on February 11, 2022 and further approved by the Boar 11, 2022 and have been reviewed by the auditors of the Company. 1 1 The above results have been reviewed by the auditors of the Company. 11, 2022 and have been reviewed by the auditors of the Company. 11, 2022 and have been reviewed by the auditors of the Company. This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ins AS) prescribed under other recognized accounting practices and policies to the extent applicable, beginning 1st April, 2017. The format for Audited results as prescribed in SEBI's circular dated 30th November | 2,701.38 | 3,366. |
| India 172.56 204.95 190.83 554.24 USA 80.06 53.85 167.56 231.28 Total 252.62 258.79 358.39 735.53 1 Add: Other Income 45.68 40.79 73.23 136.98 1 Less: Other Un -allocable Exp. 294.05 295.33 368.82 868.36 1 Total Profit Before Tax 4.25 4.26 62.80 54.15 1 tes: 1 1 2022 and further approved by the Audit Committee in the meeting held on February 11, 2022 and further approved by the Boar 11, 2022 and have been reviewed by the auditors of the Company. 1 1 The above results have been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ins AS) prescribed under other recognized accounting practices and policies to the extent applicable, beginning 1st April, 2017. The format for Audited results as prescribed in SEBI's circular dated 30th November 2015 has been modified to comply with the requirem AS and Schedule III (Division II) of the Companies Act, 2013, applicable to companies that are required to comply with Ind AS. 4 No Investor complaint was pending during the quarter. 5 5 Fixed assets used in the Company's business cannot be specifically identified with any of the reportable segments, as | | |
| INSE 80.06 53.85 167.56 231.28 Total 252.62 258.79 358.39 785.53 1 Add: Other Income 45.68 40.79 73.23 136.98 Less: Other Un -allocable Exp. 294.05 295.33 368.82 868.36 Total Profit Before Tax 4.25 4.26 62.80 54.15 Ites: 1 1 The above results have been reviewed by the Audit Committee in the meeting held on February 11, 2022 and further approved by the Boar 11, 2022 and have been reviewed by the auditors of the Company. 1 The above results have been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ins AS) prescribed under other recognized accounting practices and policies to the extent applicable, beginning 1st April, 2017. 22 The format for Audited results as prescribed in SEBI's circular dated 30th November 2015 has been modified to comply with the requirem AS and Schedule III (Division II) of the Companies Act, 2013, applicable to companies that are required to comply with Ind AS. 4 No Investor complaint was pending during the quarter. 5 Fixed assets used in the Company's business cannot be specifically identified with any of the reportable segments, as these are used in Management believes that it has not provided segment-wise disclosures relating to total assets and liabilities since a meaningful segregation Management believes t | 603.15 | 671. |
| Total 252.62 258.79 358.39 785.53 1 Add: Other Income 45.68 40.79 73.23 136.98 Less: Other Un -allocable Exp. 294.05 295.33 368.82 868.36 Total Profit Before Tax 4.25 4.26 62.80 54.15 tes: 1 1 The above results have been reviewed by the Audit Committee in the meeting held on February 11, 2022 and further approved by the Boar 11, 2022 and have been reviewed by the auditors of the Company. 1 This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ins AS) prescribed under other recognized accounting practices and policies to the extent applicable, beginning 1st April, 2017. 2 The format for Audited results as prescribed in SEBI's circular dated 30th November 2015 has been modified to comply with the requirem AS and Schedule III (Division II) of the Companies Act, 2013, applicable to companies that are required to comply with Ind AS. 4 No Investor complaint was pending during the quarter. 5 Fixed assets used in the Company's business cannot be specifically identified with any of the reportable segments, as these are used in Management believes that it has not provided segment-wise disclosures relating to total assets and liabilities since a meaningful segregation for clients as per the terms of specific contracts. | 661.35 | 683. |
| Add: Other Income 45.68 40.79 73.23 136.98 Less: Other Un -allocable Exp. 294.05 295.33 368.82 868.36 Total Profit Before Tax 4.25 4.26 62.80 54.15 tes: 1 1 2022 and further approved by the Audit Committee in the meeting held on February 11, 2022 and further approved by the Boar 11, 2022 and have been reviewed by the auditors of the Company. 1 The above results have been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ins AS) prescribed under other recognized accounting practices and policies to the extent applicable, beginning 1st April, 2017. 2 The format for Audited results as prescribed in SEBI's circular dated 30th November 2015 has been modified to comply with the requirem AS and Schedule III (Division II) of the Companies Act, 2013, applicable to companies that are required to comply with Ind AS. 4 No Investor complaint was pending during the quarter. 5 Fixed assets used in the Company's business cannot be specifically identified with any of the reportable segments, as these are used in Management believes that it has not provided segment-wise disclosures relating to total assets and liabilities since a meaningful segregation for clients as per the terms of specific contracts. | 1,264.49 | 1,354. |
| Less: Other Un -allocable Exp. 294.05 295.33 368.82 868.36 Total Profit Before Tax 4.25 4.26 62.80 54.15 tes: 1 The above results have been reviewed by the Audit Committee in the meeting held on February 11, 2022 and further approved by the Boar 11, 2022 and have been reviewed by the auditors of the Company. 11 The above results have been reviewed by the auditors of the Company. 2 This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ins AS) prescribed under other recognized accounting practices and policies to the extent applicable, beginning 1st April, 2017. 3 The format for Audited results as prescribed in SEBI's circular dated 30th November 2015 has been modified to comply with the requirem AS and Schedule III (Division II) of the Companies Act, 2013, applicable to companies that are required to comply with Ind AS. 4 No Investor complaint was pending during the quarter. 5 Fixed assets used in the Company's business cannot be specifically identified with any of the reportable segments, as these are used in Management believes that it has not provided segment-wise disclosures relating to total assets and liabilities since a meaningful segregation for cleans as per the terms of specific contracts. | 204.51 | 267. |
| Image: Section of the construction of the constructin of the construction of the construction o | 1,043.13 | 2,667. |
| 1 The above results have been reviewed by the Audit Committee in the meeting held on February 11, 2022 and further approved by the Boar 11, 2022 and have been reviewed by the auditors of the Company. 2 This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ins AS) prescribed under other recognized accounting practices and policies to the extent applicable, beginning 1st April, 2017. 3 The format for Audited results as prescribed in SEBI's circular dated 30th November 2015 has been modified to comply with the requirem AS and Schedule III (Division II) of the Companies Act, 2013, applicable to companies that are required to comply with Ind AS. 4 No Investor complaint was pending during the quarter. 5 Fixed assets used in the Company's business cannot be specifically identified with any of the reportable segments, as these are used in Management believes that it has not provided segment-wise disclosures relating to total assets and liabilities since a meaningful segregation to clients as per the terms of specific contracts. | 425.87 | (1,045. |
| The above results have been reviewed by the Audit Committee in the meeting held on February 11, 2022 and further approved by the Boar 11, 2022 and have been reviewed by the auditors of the Company. This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ins AS) prescribed under other recognized accounting practices and policies to the extent applicable, beginning 1st April, 2017. The format for Audited results as prescribed in SEBI's circular dated 30th November 2015 has been modified to comply with the requirem AS and Schedule III (Division II) of the Companies Act, 2013, applicable to companies that are required to comply with Ind AS. No Investor complaint was pending during the quarter. Fixed assets used in the Company's business cannot be specifically identified with any of the reportable segments, as these are used in Management believes that it has not provided segment-wise disclosures relating to total assets and liabilities since a meaningful segregation Revenue relating to Software Export for the quarter and Nine month ended December 31, 2021 is recognised on the basis of time and meta to clients as per the terms of specific contracts. | | |
| No Investor complaint was pending during the quarter. Fixed assets used in the Company's business cannot be specifically identified with any of the reportable segments, as these are used in Management believes that it has not provided segment-wise disclosures relating to total assets and liabilities since a meaningful segregation Revenue relating to Software Export for the quarter and Nine month ended December 31, 2021 is recognised on the basis of time and meta to clients as per the terms of specific contracts. | nent of SEBI's circula | ar dated 5th July 2017, |
| Management believes that it has not provided segment-wise disclosures relating to total assets and liabilities since a meaningful segregation Revenue relating to Software Export for the quarter and Nine month ended December 31, 2021 is recognised on the basis of time and meta to clients as per the terms of specific contracts. | | |
| to clients as per the terms of specific contracts, | in of the available dat | ta is not possible. |
| | tarial basis based on s | service rendered and bi |
| The outbreak of Coronavirus disease (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic the impact of this pandemic on its business operations and based on its review, there is no significant impact on its business operations. He a continuing process given the uncertainities associated with its nature and duration and accordingly the impact may be different from the financial statements. the Company will continue monitoring any material changes to future economic conditions. | owever, the impact a | assessment of COVID 19 |
| 8 Figures for the quarter ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021, are the balancing figures between unaudited figures for the nine month ended 31st December 2021, are the balancing figures for the nine month ended 31st December 2021, are the balancing figures for the nine month ended 31st December 2021, are the b | ecember 2021 and the | e published unaudited y |
| 9 The results are also available on the stock exchanges (NSE & BSE) website and on website of the company at www.fcsltd.com 10 Previous period / year figures are regrouped/reclassified, wherever necessary. | | |
| 0 Previous period / year figures are regrouped/reclassified, wherever necessary. ace: Noida te: February 11, 2022 | | r of the Board of Directo S Software Solutions Lt |