

FCS/STX/2025

12th November, 2025

To,
The Department of Corporate Services
The Bombay Stock Exchange Limited
27th Floor, P.J. Tower, Dalal Street,
Mumbai-400 001

National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (E),
Mumbai-400 051

Subject: Outcome of the 226th Meeting of the Board of Directors of the Company held on Wednesday, 12th November, 2025.

Dear Sir/Ma'am,

In accordance with Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, this is to intimate that the Board of Directors in its 226th Meeting held today i.e. Wednesday, 12th November, 2025, 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 (Standalone and Consolidated) of the Company for the quarter and half year ended on 30th September, 2025, as per IND—AS Rules of Company (Indian Accounting Standard) Rules, 2015 together with Statement of Assets and Liabilities and Cash Flow Statement.

The Unaudited Financial Results, duly approved by the Board of Directors of the Company in their meeting held today i.e. November 12, 2025, together with Limited review report is enclosed herewith.

The meeting was commenced at 04:00 PM and concluded at 04:30 P.M.

This is for your information and records.

Thanking You,

Yours faithfully,

For FCS Software Solutions Limited


Deepthi Singh **Company Secretary**
(Company Secretary & Company Secretary)
Membership No.: A37147





Limited Review Report on Standalone Unaudited Financial Results of the Company for the Quarter and Half Year Ended September 30th, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

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 half year ended September 30, 2025, (the "Statement") 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, has 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 SPMG & Co.

Chartered Accountants

FRN: 0509249C

(CA Vinod Gupta)

Partner

M. No. 090687

UDIN: 25090687BMJPDF2305



Place: - New Delhi

Dated: -12.11.2025



FCS SOFTWARE SOLUTIONS LIMITED

Reg. Office : 205, 2nd Floor, Agarwal Chamber IV, 27, Veer Sawarkar Block, Vikas Marg, Shakarpur, Delhi-110092

Corporate Office : Plot No. 83, NSEZ, Noida Dadri Road, Phase-II, Gautam Budh Nagar, Noida-
CIN No. L72100DL1993PLC179154

201305

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS OF FCS SOFTWARE SOLUTIONS LIMITED
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (Ind-AS)

(Rs. in Lacs)

S.No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		SEPT 30, 2025 UNAUDITED	JUNE 30, 2025 UNAUDITED	SEPT 30, 2024 UNAUDITED	SEPT 30, 2025 UNAUDITED	SEPT 30, 2024 UNAUDITED	MARCH 31, 2025 AUDITED
I	Revenue from Operations	600.87	622.37	842.42	1,223.25	1,748.02	3,267.51
II	Other Income	18.75	14.57	19.31	33.32	36.10	63.78
III	Total Revenue (I+II)	619.62	636.94	861.73	1,256.57	1,784.12	3,331.29
	Expenses						1,912.31
a	Employee benefits expense	533.18	464.95	495.84	998.13	988.79	337.86
b	Sub-Contracting & Technical Fee	109.62	66.99	94.97	176.61	207.54	27.09
c	Finance Costs	5.81	5.11	6.17	10.92	13.00	226.82
d	Depreciation and amortisation expense	56.85	52.32	55.34	109.17	117.89	556.98
e	Other expenses	157.15	146.89	147.32	304.04	276.70	3,061.06
IV	Total Expenses	862.61	736.26	799.63	1,598.87	1,603.91	270.23
V	Profit / (Loss) before exceptional items and tax (III-IV)	(242.99)	(99.32)	62.10	(342.30)	180.21	77.92
VI	Exceptional Items	0.29	-	0.10	0.29	0.21	348.15
VII	Profit / (Loss) before Tax (V+VI)	(242.69)	(99.32)	62.20	(342.01)	180.42	-
VIII	Tax Expenses	-	-	6.63	-	32.14	40.47
	(1) Current Tax	-	-	8.68	15.80	15.44	33.74
	(2) Deferred Tax	8.32	7.49	48.89	(357.81)	132.84	273.93
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(251.01)	(106.80)	46.89	(357.81)	132.84	273.93
X	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinuing operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit (Loss) for the period (IX + XII)	(251.01)	(106.80)	46.89	(357.81)	132.84	273.93
XIV	Other Comprehensive Income/(Expense)	2.80	0.63	3.14	3.43	2.59	4,915.51
XV	Total Comprehensive Income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (XIII+XIV)	(248.21)	(106.17)	50.03	(354.39)	135.42	5,189.44
	(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	(540.21)	(292.00)	33,427.78	(540.21)	33,427.78	33,594.63
XVII	Earning Per Share (Rs)* (Not annualised)						
	Basic EPS (in Rs.)	(0.015)	(0.006)	0.003	(0.021)	0.008	0.016
	Diluted EPS (in Rs.)	(0.015)	(0.006)	0.003	(0.021)	0.008	0.016
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

Dr. D. D. D.

FCS Software Solutions Limited

Statement of Assets and Liabilities as at September 30, 2025

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Particulars	Standalone	
	Sept 30, 2025 Unaudited	March 31, 2025 Audited
ASSETS		
Non-current assets		
Property, Plant and Equipment	3,278.88	3,255.74
Intangible Assets	12.65	12.74
Investment Property	14,033.57	14,105.48
Financial assets		
- Investments	14,253.84	14,253.84
- Loans and advances	286.11	249.13
- Others	277.31	131.90
Deferred tax assets (Net)	132.57	148.38
Non-Current Tax Assets (Net)	239.24	182.20
Current assets		
Financial assets		
- Trade Receivables	701.99	475.18
- Cash and cash equivalents	85.45	389.62
- Other balances with banks	-	532.65
- Loans and advances	58.22	35.34
Other Current Assets	144.65	113.11
TOTAL	33,504.50	33,885.30
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	17,095.53	17,095.53
Other Equity	15,565.71	16,008.85
Non-current liabilities		
Financial liabilities		
- Other Financial Liabilities	369.84	294.39
Non-Current Provisions	162.54	152.32
Current liabilities		
Financial liabilities		
- Trade payables		
(i) Total outstanding dues of Micro, Small & Medium Enterprise	0.68	2.62
(ii) Total outstanding dues of creditors other than Micro, Small & Medium Enterprise	61.33	30.91
- Other Financial Liabilities	16.89	16.89
Current Provisions	9.15	7.65
Other Current Liabilities	222.82	276.14
TOTAL	33,504.50	33,885.30

[Handwritten Signature]



FCS SOFTWARE SOLUTIONS LIMITED

Reg. Office : 205, 2nd Floor, Agarwal Chamber IV, 27, Veer Sawarkar Block, Vikas Marg, Shakarpur, Delhi-110092
Corporate Office : Plot No. 83, NSEZ, Noida Dadri Road, Phase-II, Gautam Budh Nagar, Noida- 201305
CIN No. L72100DL1993PLC179154

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS OF FCS SOFTWARE SOLUTIONS LIMITED
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (Ind-AS)

Segment Reporting (Standalone) :						
Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	SEPT 30, 2025 UNAUDITED	JUNE 30, 2025 UNAUDITED	SEPT 30, 2024 UNAUDITED	SEPT 30, 2025 UNAUDITED	SEPT 30, 2024 UNAUDITED	MARCH 31, 2025 AUDITED
Segment Revenue						
Revenue by Geographical Segment						
India	356.37	367.48	336.25	723.84	801.20	1,489.96
Outside India	244.51	254.90	506.17	499.41	946.82	1,777.55
Total	600.87	622.37	842.42	1,223.25	1,748.02	3,267.51
Less: Inter Segment Revenue						
Net sales/Income From Operations	600.87	622.37	842.42	1,223.25	1,748.02	3,267.51
Segment Results						
(Profit)(+)/Loss(-) before tax, Other Income & unallocable Expense from each segment)						
India	111.16	158.33	132.72	269.49	407.58	714.90
Outside India	(128.42)	(44.68)	143.61	(173.10)	190.61	405.92
Total	(17.26)	113.64	276.33	96.39	598.19	1,120.82
Add: Other Income	18.75	14.57	19.31	33.32	36.10	63.78
Less: Other Un -allocable Exp.	244.19	227.53	233.44	471.72	453.87	836.45
Total Profit Before Tax	(242.69)	(99.32)	62.20	(342.01)	180.42	348.15

Notes:

- The above Unaudited results have been reviewed by the Audit Committee in the meeting held on November 12, 2025 and further approved by the Board of Directors at its meetings held on November 12, 2025 and have been reviewed by the auditors of the Company.
- The Unaudited results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules 2015 (as amended) specified under section 133 of the Companies Act 2013 and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The format for Unaudited results as prescribed in SEBI's circular dated 30th November 2015 has been modified to comply with the requirement of SEBI's circular dated 5th July 2017, Ind 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 interchangeably between various segments. The Management believes that it has not provided segment-wise disclosures relating to total assets and liabilities since a meaningful segregation of the available data is not possible.
- The figures for the quarter ended September 30, 2025 and September 30, 2024 are the balancing figure between the unaudited figures in respect of the first half year and the published year to date (unaudited) upto the first quarter of the relevant financial year.
- The results are also available on the website of the company at www.fcsltd.com
- Previous period / year figures are regrouped/reclassified, wherever necessary.

Place Noida
Date: November 12, 2025

By order of the Board of Directors
For FCS Software Solutions Ltd


 (Director)
 

FCS Software Solutions Limited**Unaudited Standalone Statement of Cash Flows***(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)*

Particulars	Half Year Ended Sept 30, 2025	Half Year Ended Sept 30, 2024
1. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	(342.01)	180.42
Adjustments for :		
Depreciation and amortisation	109.17	117.89
Interest income	(24.60)	(35.48)
Finance costs	10.92	13.00
	<u>(246.52)</u>	<u>275.82</u>
<u>Working capital adjustments:</u>		
(Increase)/Decrease in Trade Receivables	(226.82)	(342.35)
(Increase)/Decrease in Loans and Advances	(59.87)	(19.82)
(Increase)/Decrease in Other Assets	342.41	902.99
Increase/(Decrease) in Trade Payables	28.47	(0.88)
Increase/(Decrease) in Provisions	11.73	(636.91)
Increase/(Decrease) in Current Liabilities	22.13	3.17
Cash Generated from Operations	<u>(128.45)</u>	<u>182.02</u>
Income Tax Paid	40.47	104.22
NET CASH GENERATED/(USED IN) BY OPERATING ACTIVITIES (1)	<u><u>(168.92)</u></u>	<u><u>77.81</u></u>
2. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(148.92)	(26.70)
Interest Income	24.60	35.48
	<u>(124.33)</u>	<u>8.78</u>
NET CASH GENERATED/(USED IN) BY INVESTING ACTIVITIES (2)		
CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	(10.92)	(13.00)
	<u>(10.92)</u>	<u>(13.00)</u>
NET CASH GENERATED/(USED IN) BY FINANCING ACTIVITIES (3)		
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (1+2+3)	<u><u>(304.17)</u></u>	<u><u>73.59</u></u>
Cash and cash equivalents at the beginning of the year	389.62	122.44
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u><u>85.45</u></u>	<u><u>196.04</u></u>



FCS Software Solutions Limited

Notes to the Standalone Financial Statements for the Half Year ended Sept 30, 2025

(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

Related Party Transactions

Subsidiaries Companies

Name of Subsidiaries	Country	Holding % as at	
		30.09.2025	31.03.2025
FCS Software Solutions GmbH	Germany	100	100
FCS Software (Sanghai) Co., Ltd.	China	100	100
Insync Business Solutions Limited	India	100	100
Stablesecure Infraservices Pvt. Ltd.	India	100	100
Bloom Healthcare & Hospitality Management Pvt Ltd.	India	71.01	71.01

Associate Companies

Name of Associate	Country	Holding % as at	
		30.09.2025	31.03.2025
Enstaserv Eservices Ltd.	India	48.94	48.94

List of Directors/Key Managerial Personnel

- Dalip Kumar – Chairman & Managing Director
- Pankaj Wadhwa – Independent Director
- Neelam Sharma – Director
- Ravinder Sachdeva – Director
- Archana Sharma – Director
- Dolly Saini – Independent Director appointed on dated 23.05.2025
- Nitish Kumar Singh – Independent Director appointed on dated 22.07.2025
- Deepti Singh – Company Secretary
- Narendra Prasad Sah – Chief Financial Officer

Relative of Director/KMP

- Sanyam Sachdeva
- Shaifali Sachdeva



A. Transactions with the Related Parties

Particulars	For half year Ended 30.09.2025	For the Year Ended 31.03.2025
Rental Income		
Insync Business Solutions Limited	2.73	5.46
Sale of Investments		
Bloom Healthcare & Hospitality Management Pvt Ltd.	-	348.77
Salary & Other Benefits to Key Management Personnel		
1. Ravinder Sachdeva	19.88	37.23
2. Deepti Singh	5.79	1.83
3. Narendra Prasad Sah	7.80	15.60
Directors Sitting Fee		
1. Archana Sharma	1.00	2.60
2. Dolly Saini	0.50	-
3. Pankaj Wadhwa	1.00	1.45
4. Nitish Kumar Singh	0.25	-
Relative of KMP		
1. Sanyam Sachdeva	6.44	12.89
2. Shaifali Sachdeva	6.44	12.89

B. Outstanding Balance Receivable as at year end

Particulars	For the half Year Ended 30.09.2025	For the Year Ended 31.03.2025
	-	-

C. Outstanding Balance Payable as at year end

Particulars	For the half Year Ended 30.09.2025	For the Year Ended 31.03.2025
Director's Remuneration Payable		
Ravinder Sachdeva	2.20	2.19





Limited Review Report on Unaudited Consolidated Financial Results of the Company for the Quarter and Half Year Ended September 30th, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To,

The Board of Directors

FCS Software Solutions Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated 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 half year ended September 30, 2025 ("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 Parent'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) Bloom Healthcare and Hospitality Management Private Limited
- d) FCS Software Solutions GmbH
- e) FCS Software (Shanghai) Co. Ltd.

Associate Company

- a) Enstaserv E Services Ltd.

5. The unaudited consolidated financial results include the financial results of one subsidiary namely Bloom Healthcare & Hospitality Management Private Limited, whose financial results/ financial information reflects total assets (before consolidation adjustments) of Rs. 16,904.56 Lacs as at September 30, 2025, total revenue (before consolidation adjustments) of Rs. 400.04 Lacs and total net profit after tax (before consolidation adjustments) of Rs. 183.11 Lacs for the half year ended September 30, 2025, as considered in the consolidated financial results, which have been reviewed by their respective independent auditor. The financial results/ financial information of these entities been furnished to us by the management. Our conclusion is not modified in respect of this matter.
6. The unaudited consolidated financial results includes unaudited financial results/financial information of two foreign subsidiaries, whose financial results/information reflects total assets (before consolidation adjustments) of Rs Nil as at September 30, 2025, total revenue (before consolidation adjustments) of Rs. Nil, total net profit after tax (before consolidation adjustments) of Rs. Nil and net cash flow (before consolidation adjustments) amounting to Rs. Nil for the quarter ended September 30, 2025, as considered in the unaudited consolidated financial results. This unaudited consolidated financial results/information have been furnished to us by the management. Our conclusion is not modified in respect of this matter.



7. 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

For SPMG & Co.

Chartered Accountants

FRN: 0509249C

(CA Vinod Gupta)

Partner

M. No. 090687

UDIN: 25090687BMJPDG9231



Place: - New Delhi

Dated: - 12.11.2025

**FCS SOFTWARE SOLUTIONS LIMITED**

Reg. Office : 205, 2nd Floor, Agarwal Chamber IV, 27, Veer Sawarkar Block, Vikas Marg, Shakarpur, Delhi-110092

Corporate Office : Plot No. 83, NSEZ, Noida Dadri Road, Phase-II, Gautam Budh Nagar, Noida- 201305

CIN No. L72100DL1993PLC179154

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF FCS SOFTWARE SOLUTIONS LIMITED AND ITS SUBSIDIARIES
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (Ind-AS)**

(Rs. in Lacs)

S.No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		SEPT 30, 2025 UNAUDITED	JUNE 30, 2025 UNAUDITED	SEPT 30, 2024 UNAUDITED	SEPT 30, 2025 UNAUDITED	SEPT 30, 2024 UNAUDITED	MARCH 31, 2025 AUDITED
I	Revenue from Operations	821.40	830.73	930.09	1,652.13	1,848.28	3,654.04
II	Other Income	242.62	240.78	209.58	483.39	411.45	816.48
III	Total Revenue (I+II)	1,064.01	1,071.51	1,139.67	2,135.52	2,259.73	4,470.52
	Expenses						
a	Purchase of Stock-in-trade	369.25	157.32	-	526.57	-	21.78
b	Change in Inventories of Stock-in-trade	(309.92)	(119.55)	-	(429.47)	-	(5.65)
c	Employee benefits expense	565.66	493.79	520.67	1,059.45	1,026.41	2,016.25
d	Sub-Contracting & Technical Fee	86.61	44.60	94.97	131.21	207.54	337.86
e	Finance Costs	135.98	135.30	141.10	271.29	280.96	527.41
f	Depreciation and amortisation expense	86.98	81.88	55.34	168.86	117.89	296.19
g	Other expenses	230.53	205.33	199.46	435.86	330.13	774.49
IV	Total Expenses	1,165.09	998.67	1,011.53	2,163.77	1,962.92	3,968.32
V	Profit Before Share of Profit / (Loss) of Associates, Exceptional Item and Tax (III-IV)	(101.08)	72.83	128.14	(28.25)	296.81	502.20
VI	Share of Profit / (Loss) of Associates	(0.06)	(0.10)	0.47	(0.16)	0.18	(0.02)
VII	Profit Before Exceptional Item and Tax (V+VI)	(101.15)	72.73	128.61	(28.41)	296.99	502.17
VIII	Exceptional Items	0.29	-	0.10	0.29	0.21	0.21
IX	Profit / (Loss) before Tax (VII+VIII)	(100.85)	72.73	128.71	(28.12)	297.20	502.38
X	Tax Expenses						
	(1) Current	16.18	24.12	9.93	40.30	35.45	87.44
	(2) Deferred	6.61	5.93	8.68	12.54	15.46	41.89
XI	Profit (Loss) for the period from continuing operations (XI-X)	(123.64)	42.69	110.09	(80.95)	246.29	373.05
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	(123.64)	42.69	110.09	(80.95)	246.29	373.05
XVI	Other Comprehensive Income/(Expense)	3.68	0.27	3.19	3.95	2.24	1,402.09
XVII	Total Comprehensive Income (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(119.97)	42.96	113.29	(77.00)	248.53	1,775.14
	(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
XVIII	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	8,379.23	8,568.20	8,465.57	8,379.23	8,465.57	(25,180.50)
XIX	Earning Per Share (Rs)* (Not annualised)						
	Basic EPS (in Rs.)	(0.007)	0.002	0.006	(0.005)	0.014	0.022
	Diluted EPS (in Rs.)	(0.007)	0.002	0.006	(0.005)	0.014	0.022
XX	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	1,709,553,100	1,709,553,100
	Diluted	1,709,553,100	1,709,553,100	1,709,553,100	1,709,553,100	1,709,553,100	1,709,553,100



FCS Software Solutions Limited

Statement of Assets and Liabilities as at September 30, 2025

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Particulars	Consolidated	
	Sept 30, 2025 Unaudited	March 31, 2025 Audited
ASSETS		
Non-current assets		
Property, Plant and Equipment	3,864.99	3,905.45
Intangible Assets	12.65	12.74
Goodwill	3,449.80	3,449.80
Investment Property	15,553.57	15,625.48
Financial assets		
- Investments	7,029.10	7,146.56
- Loans and advances	11,329.73	11,219.91
- Others	281.53	133.61
Deferred tax assets (Net)	128.19	140.73
Non-Current Tax Assets (Net)	179.02	148.51
Current assets		
- Inventories	435.12	5.65
- Trade Receivables	881.27	511.60
- Cash and cash equivalents	155.63	1,397.53
- Other balances with banks	3,636.45	3,945.45
- Loans and advances	659.22	558.56
Other Current Assets	266.34	197.15
TOTAL	47,862.62	48,398.73
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	17,095.53	17,095.53
Other Equity	25,986.50	26,413.44
Non Controlling Interest	1,166.37	1,113.28
Non-current liabilities		
Financial liabilities		
- Other Financial Liabilities	369.84	294.39
Non-Current Provisions	167.94	157.67
Current liabilities		
Financial liabilities		
- Trade payables		
(i) Total outstanding dues of Micro, Small & Medium Enterprise	0.68	2.62
(ii) Total outstanding dues of creditors other than Micro, Small & Medium Enterprise	126.57	331.43
- Other Financial Liabilities	16.89	16.89
Current Provisions	9.52	8.01
Other Current Liabilities	2,922.78	2,965.47
TOTAL	47,862.62	48,398.73



**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF FCS SOFTWARE SOLUTIONS LIMITED AND ITS SUBSIDIARIES
FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (Ind-AS)**

Segment Reporting (Consolidated) :	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	SEPT 30, 2025 UNAUDITED	JUNE 30, 2025 UNAUDITED	SEPT 30, 2024 UNAUDITED	SEPT 30, 2025 UNAUDITED	SEPT 30, 2024 UNAUDITED	MARCH 31, 2025 AUDITED
Segment Revenue						
Revenue by Geographical Segment						
India	576.89	575.84	423.92	1,152.72	901.46	1,876.49
Outside India	244.51	254.90	506.17	499.41	946.82	1,777.55
Total	821.40	830.73	930.09	1,652.13	1,848.28	3,654.04
Less: Inter Segment Revenue	-	-	-	-	-	-
Net sales/Income From Operations	821.40	830.73	930.09	1,652.13	1,848.28	3,654.04
Segment Results						
(Profit)(*)/Loss(-) before tax, interest & unallocable Expense from each segment)*						
India	322.21	360.24	195.56	682.45	470.22	997.48
Outside India	(128.42)	(44.68)	143.61	(173.10)	190.61	405.92
Total	193.80	315.56	339.17	509.35	660.83	1,403.40
Add: Other Income	242.62	240.78	209.58	483.39	411.45	816.48
Less: Other Un-allocable Exp.	537.26	483.60	420.04	1,020.86	775.08	1,717.50
Total Profit Before Tax	(100.85)	72.73	128.71	(28.12)	297.20	502.38

Notes:

- The above Unaudited results have been reviewed by the Audit Committee in the meeting held on November 12, 2025 and further approved by the Board of Directors at its meetings held on November 12, 2025 and have been reviewed by the auditors of the Company.
- The Unaudited results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules 2015 (as amended) specified under section 133 of the Companies Act 2013 and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The format for Unaudited results as prescribed in SEBI's circular dated 30th November 2015 has been modified to comply with the requirement of SEBI's circular dated 5th July 2017, Ind 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 interchangeably between various segments. The Management believes that it has not provided segment-wise disclosures relating to total assets and liabilities since a meaningful segregation of the available data is not possible.
- The consolidated results for the quarter and half year ended September 30, 2025 includes management accounts of two foreign subsidiary companies viz. FCS Software (Shanghai) Co. Ltd. and FCS Software Solutions GmbH and Unaudited results of Indian subsidiary companies viz Insync Business Solutions Ltd, Stablesecure Infraservices Private Limited and material subsidiary Bloom Healthcare & Hospitality Management Pvt Ltd. and one Associate Company named M/s Enstaserv E Services Limited.
- The figures for the quarter ended September 30, 2025 and September 30, 2024 are the balancing figure between the audited figures in respect of the first half year and the published year to date (unaudited) upto the first quarter of the relevant financial year.
- The results are also available on the website of the company at www.fcsitd.com
- Previous period / year figures are regrouped/reclassified.

By order of the Board of Directors
For FCS Software Solutions Ltd

Place: Noida
Date: November 12, 2025

(Director)



FCS Software Solutions Limited**Unaudited Consolidated Statement of Cash Flows***(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)*

Particulars	Half Year Ended Sept 30, 2025	Half Year Ended Sept 30, 2024
1. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	(28.12)	297.20
Adjustments for :		
Depreciation and amortisation	168.86	117.89
Associates Loss/(Profit)	0.16	(0.18)
Interest income	(474.50)	(410.83)
Finance costs	271.29	280.96
	(62.31)	285.03
Working capital adjustments:		
(Increase)/Decrease in Trade Receivables	(369.68)	(398.28)
(Increase)/Decrease in Loans and Advances	(210.47)	(125.86)
(Increase)/Decrease in Other Assets	25.44	1,331.34
(Increase)/Decrease in Inventories	(429.47)	-
Increase/(Decrease) in Trade Payables	(206.81)	249.03
Increase/(Decrease) in Provisions	11.79	9.47
Increase/(Decrease) in Current Liabilities	32.76	(634.68)
Cash Generated from Operations	(1,208.76)	716.06
Income Tax Paid	87.44	104.22
NET CASH GENERATED/(USED IN) BY OPERATING ACTIVITIES (1)	(1,296.20)	611.84
2. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipments	(148.92)	(650.52)
Interest Income	474.50	410.83
NET CASH GENERATED/(USED IN) BY INVESTING ACTIVITIES (2)	325.58	(239.69)
CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	(271.29)	(280.96)
NET CASH GENERATED/(USED IN) BY FINANCING ACTIVITIES (3)	(271.29)	(280.96)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (1+2+3)	(1,241.91)	91.19
Cash and cash equivalents at the beginning of the year	1,397.53	155.94
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	155.63	247.13



FCS Software Solutions Limited

Notes to the Consolidated Financial Statements for the Half Year ended Sept 30, 2025

(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

Related Party Transactions

FCS Software Solutions Limited's principal related parties consist of its own subsidiaries, associates and key managerial personnel. The Group's material related party transactions and outstanding balances are with related parties with whom the Group routinely enter into transactions in the ordinary course of business

Subsidiaries Companies

Name of Subsidiaries	Country	Holding % as at	
		30.09.2025	31.03.2025
FCS Software Solutions GmbH	Germany	100	100
FCS Software (Sanghai) Co., Ltd.	China	100	100
Insync Business Solutions Limited	India	100	100
Stablesecure Infraservices Pvt. Ltd.	India	100	100
Bloom Healthcare & Hospitality Management Pvt Ltd.	India	71.01	71.01

Associate Companies

Name of Associate	Country	Holding % as at	
		30.09.2025	31.03.2025
Enstaserv Eservices Ltd.	India	48.94	48.94

List of Directors/Key Managerial Personnel

- Dalip Kumar - Chairman & Managing Director
- Pankaj Wadhwa - Independent Director
- Neelam Sharma - Director
- Ravinder Sachdeva - Director
- Archana Sharma - Director
- Dolly Saini - Independent Director appointed on dated 23.05.2025
- Nitish Kumar Singh - Independent Director appointed on dated 22.07.2025
- Deepti Singh - Company Secretary
- Narendra Prasad Sah - Chief Financial Officer



Relative of Director/KMP

- Sanyam Sachdeva
- Saifali Sachdeva

A. Transactions with the Related Parties**

Particulars	For the Half Year Ended 30.09.2025	For the Year Ended 31.03.2025
Services Received		
Enstaserv Eservices Ltd.	1.00	-
Salary & Other Benefits to Key Management Personnel		
1. Ravinder Sachdeva	19.88	37.23
2. Deepti Singh	5.79	1.83
3. Narendra Prasad Sah	7.80	15.60
Directors Sitting Fee		
1. Archana Sharma	1.00	2.60
2. Dolly Saini	0.50	-
3. Pankaj Wadhwa	1.00	1.45
4. Nitish Kumar Singh	0.25	-
Relative of KMP		
1. Sanyam Sachdeva	6.44	12.89
2. Saifali Sachdeva	6.44	12.89

**Transactions and balances with its own subsidiaries are eliminated on consolidation.

B. Outstanding Balance Payable as at year end

Particulars	the Half Year Ended 30.09.2025	For the Year Ended 31.03.2025
Director's Remuneration Payable		
Ravinder Sachdeva	2.20	2.19

