FOURTH GENERATION INFORMATION SYSTEMS LIMITED

CIN: L72200TG1998PLC029999
Reg Off: Flat no: 301, SAAI PRIYA apart, H.No:6-3-663/7/6/301,Jaffer Ali Bagh, Somajiguda, Hyderabad-82. Phone:23376096,email:info@fgisindia.com

28th May 2025

To
The Deputy General Manager,
The Department of Corporate Services,
Bombay Stock Exchange Limited,
P.J. Towers, Dalal Street,
Mumbai – 400001,

Sub: Outcome of Board Meeting held on 28th May 2025

Ref: Scrip Code : 532403

Dear Sir/Madam,

With reference to the above stated subject, we bring to your kind notice that the Board of Directors of the Company at their meeting held on Wednesday, 28th May 2025, inter-alia, approved the following:

1. Considered and approved the Standalone Audited Financial Results of the Company for the Quarter and Financial Year ended on 31st March, 2025.
2. Considered the Independent Auditor's Report of the Statutory Auditors of the Company, Gorantla & Co, on the above Audited Financial Results, on Standalone basis.
3. Declaration that the Audit Reports issued by the Statutory Auditors on the Annual Financial Results for the year ended 31.03.2025 were with unmodified opinions.
4. Considered and approved the appointment of Ms. Neha Pamnani, Practicing Company Secretary as the Secretarial Auditor for FY 24-25

In this regard, we would request you to take note the disclosures of information pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015 read with SEBI Circular #CIR/CFD/CMD/4/2015 dated September 09, 2015 pertaining to the appointment of Secretarial Auditor

S. No	Details of events that needs to be provided	Information of such event
1.	Reason for change viz. appointment, resignation, Resignation from the post of removal, death or otherwise	Appointment
2.	Date of appointment and terms of appointment	Appointed in the board meeting held on 28th May 2025. Ms. Neha Pamnani, Practicing Company Secretary, is appointed as Secretarial Auditor of the Company for the Financial Year 2024-25

Fourth Generation Information Systems Limited HYDERABAD

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3.	Brief profile (in case of appointment)	Name of the Auditor: Neha Pamnani **Office Address**: 8-3-318/6/10, Yellareddy Guda, Ameerpet, Hyderabad – 500073, Telangana **EMail**: nehapamnani810@gmail.com **About the Auditor and her experience:** Neha Pamnani, Practicing Company Secretary (C.P. #24045), is an Associate Member of the Institute of Company Secretaries of India (ICSI) holding Membership No. 44300. She has a good working expertise and understanding in every facet of company law, SEBI, and other corporate laws, and it handles compliance with regard to statutory reporting and other legal requirements.
4.	Disclosure of relationship between directors (in case of appointment)	None

The meeting commenced at 1.30 PM and concluded at 2.30 PM.

This is for your information and record.

Thanking you,

Yours sincerely,

For Fourth Generation Information Systems Limited

Fourth Generation Information Systems Limited HYDERABAD

C N Somasekhara Reddy
Managing Director
DIN: 02441810

Gorantla & Co
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF FOURTH GENERATION INFORMATION SYSTEMS LIMITED

REPORT ON THE AUDIT OF THE FINANCIAL RESULTS

OPINION

We have audited the accompanying statement of financial results of **FOURTH GENERATION INFORMATION SYSTEMS LIMITED** ("hereinafter referred to as the Company"), for the year ended 31st March,2025 (the "Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid statement of financial results:

(i) are presented in accordance with the requirements of the Regulation 33 of the Listing Regulations in this regard; and

(ii) give a true and fair view in conformity with the recognition and measurement principals laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the year ended 31 March,2025.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by The Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Companies Act 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained by us is sufficient and appropriate to provide a basis for our opinion on the financial results.

H.No. 6-3-664, Flat No. 101, B-Block, Prestige Rai Towers,
Inside Croma Building, Opp. NIMS, Punjagutta, Hyderabad - 500 082, TS.
Mobile : 99859 48569, Tel : 040 - 23408569
E-mail : gorantlaandco@gmail.com, Website : www.gorantla.ca

H.No. : 25-105, Ashok Nagar, Ramachandrapuram,
BHEL, Hyderabad - 502032, Telangana.
Mobile : 99859 48569, Tel : 040 - 23408569
E-mail : gorantlaandco@gmail.com, Website : www.gorantla.ca

MATERIAL UNCERTAINTY RELATED TO GOING CONCERN

We draw attention to the financial results, which state that the Company has incurred accumulated losses exceeding its net worth, resulting in the erosion of net worth. This condition indicates that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. However, the financial results have been prepared on a going concern basis based on management's assessment, as detailed in Note No.4 to the financial results.

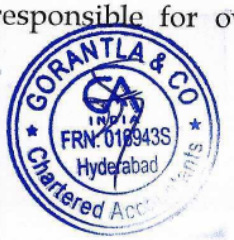
Our opinion is not modified in respect of this matter.

MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL RESULTS

These financial results, is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited Financial Statements as at year ended 31 March, 2025. This responsibility includes preparation and presentation of the Financial Results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process



AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL RESULTS

Our objectives are to obtain reasonable assurance about whether the financials result as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financials results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financials Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion and express an opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

GORANTLA & CO
FRN: 016943S
Hyderabad
Chartered Accountants

- Evaluate the overall presentation, structure, and content of the financial results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

OTHER MATTERS

The financial results include the results for the quarter ended 31 March,2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review as required under the Listing Regulations.

For Gorantla & Co
Chartered Accountants
Firm's Registration No.: 016943S

GORANTLA & CO CA INDIA FRN: 016943S Hyderabad Chartered Accountants

Sri Ranga Gorantla
Partner
Membership No.: 222450
UDIN: 25222450BMIVEN9646

Place: Hyderabad
Date: 28th May,2025

FOURTH GENERATION INFORMATION SYSTEMS LTD

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Phone:23376096,email:info@fgisindia.com

Financial Results for the quarter and year ended March 31, 2025

in ₹ lakhs except share data

	Particulars	Quarter ended			Year ended	
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		Refer Note 5	Unaudited	Refer Note 5	Audited	Audited
1	**Income**					
	Revenue from operations	3.19	1.86	2.43	13.70	5.84
	Other income	2.36	-	0.10	2.40	2.99
	Total Income	5.55	1.86	2.53	16.11	8.83
2	**Expenses**					
	Cost of operations	21.20	-	-	21.20	-
	Changes in inventory of Stock-in-trade	-	-	-	-	-
	Employee benefits expense	5.55	0.73	3.01	10.47	6.20
	Finance costs	51.56	-	-	51.56	-
	Depreciation and amortisation expense	1.41	1.41	1.41	5.64	5.64
	Other expenses	3.04	7.94	2.65	16.60	10.69
	Total expenses	82.76	10.08	7.07	105.47	22.53
3	**Profit before exceptional items and tax (1-2)**	-77.21	-8.22	-4.54	-89.36	-13.70
4	Exceptional items	-	-	-	-	-
5	**Profit before tax (3-4)**	-77.21	-8.22	-4.54	-89.36	-13.70
6	**Tax expense**					
	(i) Current tax	-	-	-	-	-
	(ii) Deferred tax	-4.55	-	-	-4.55	-
	Total tax expense	-4.55	-	-	-4.55	-
7	**Profit for the period / year (5-6)**	-72.66	-8.22	-4.54	-84.82	-13.70
8	**Other comprehensive income**					
	Items that will be reclassified to profit or loss in subsequent years	-	-	-	-	-
	Items that will not be reclassified to profit or loss in subsequent years	-	-	-	-	-
	Other comprehensive income / (loss) net of income tax	-	-	-	-	-
9	**Total comprehensive income for the period / year (7+8)**	-72.66	-8.22	-4.54	-84.82	-13.70
10	Paid-up equity share capital (Face value per share - INR 10/-)	355.00	355.00	355.00	355.00	355.00
11	Other equity for the year				-493.78	-408.97
12	Earnings per equity share (Face value per share - INR 10/-) (not annualised for quarters):					
	a) Basic	-2.05	-0.23	-0.13	-2.39	-0.39
	b) Diluted	-2.05	-0.23	-0.13	-2.39	-0.39

Fourth Generation Information Systems Limited HYDERABAD

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Phone:23376096,email:info@fgisindia.com

Audited Statement of Assets and Liabilities as at March 31, 2025

INR in lakhs

Particulars	March 31, 2025 Audited	March 31, 2024 Audited
ASSETS		
Non-Current Assets		
(a) Property, plant and equipment	16.77	22.41
(b) Capital work in progress	50.50	-
(c) Other non-current assets	237.50	-
Total Non-Current Assets	**304.77**	**22.41**
Current Assets		
(a) Financial Assets		
i) Trade Receivable	3.55	33.54
ii) Cash and cash equivalents	10.98	5.76
iii) Loans	22.50	
(b) Other Current Assets	117.64	351.59
Total Current Assets	**154.67**	**390.88**
Total Assets	**459.44**	**413.30**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	355.00	355.00
(b) Other Equity	-493.78	-408.97
	-138.78	**-53.97**
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	387.56	329.44
(b) Deferred tax	-	4.55
Total Non-current Liabilities	**387.56**	**333.98**
Current Liabilities		
(a) Financial Liabilities		
(i) trade payables	99.74	120.61
(ii) other financial liabilities	48.09	-
(b) Other current liabilities	62.84	1.47
(c) Provisions	-	11.19
Total Current Liabilities	**210.67**	**133.28**
Total equity and liabilities	**459.44**	**413.30**



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Phone:23376096,email:info@fgisindia.com

Audited Statement of Cash Flows for the year ended March 31, 2025

INR in lakhs

	Particulars	March 31, 2025	March 31, 2024
		Audited	Audited
A	**Cash flow from / (used in) Operating Activities:**		
	Net Profit/(Loss) before tax	**-89.36**	**-13.70**
	Adjustments for:		
	Depreciation	5.64	5.64
	Deferred Tax	4.55	-
	Finance cost	51.56	-
	Finance income	-1.40	-2.99
	Operating loss before working capital changes	**-29.01**	**-11.05**
	Adjustments for working capital changes:		
	(Increase) / Decrease in trade receivables	29.99	-
	(Increase) / Decrease in Other Assets	-26.06	-280.25
	Increase / (Decrease) in Trade Payables	-20.87	-0.20
	Increase / (Decrease) in Other Liabilities	93.72	-
	Increase / (Decrease) in Provisions	-	2.00
	Cash generated from /(used in) Operations	**47.77**	**-289.50**
	Less: Direct taxes paid	-	-
	Net Cash flow from / (used in) Operating Activities	**47.77**	**-289.50**
B	**Cash flow from/ (used in) Investing Activities:**		
	Interest received	1.40	2.99
	Purchase of PPE and intangible assets (including CWIP)	-50.50	
	Net Cash flow from / (used in) Investing Activities	**-49.10**	**2.99**
C	**Cash flow from (used in) Financing Activities:**		
	Net Proceeds from borrowings	58.12	291.15
	Interest expenses	-51.56	-
	Net Cash flow from / (used in) Financing Activities	**6.56**	**291.15**
	Net Increase / (Decrease) in Cash and Cash Equivalents	**5.23**	**4.64**
	Cash and Cash Equivalents at the beginning of the year	**5.76**	**1.12**
	Cash and Cash Equivalents at the end of the year	**10.99**	**5.76**



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Notes:

1 The above financial results have been prepared in accordance with the Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standard) Amendment Rules, 2016.

2 The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on May 28, 2025.

3 The Statutory Auditors of the Company have audited the above financial results of the Company for the quarter and year ended 31 March 2025.

4 Though the net worth of the Company has been eroded, the management is confident of meeting its obligations by generating sufficient and timely cash flows through the development of new software, which is currently shown under 'Capital Work-in-Progress'. Notwithstanding the dependence on these materially uncertain events and the realization of assets/claims, the Company believes that the projected cash flows will be adequate to service its debts and discharge its liabilities in the normal course of business. Furthermore, the management is committed to raising additional funds, if required, through investments and other available means to support the Company's operations and obligations. Accordingly, the financial statements have been prepared on a going concern basis.

5 The figures for the quarter ended March 31, 2025, and March 31, 2024, are derived as the difference between the audited annual figures and the year-to-date figures up to the third quarter of the respective financial years. The figures for FY 2023–24 were audited by the predecessor auditor.

6 Figures for the previous period have been regrouped or reclassified, wherever necessary, to conform to the classification adopted in the current period.

7 The above results are also available on National Stock Exchange website.

For and on behalf of the Board of Directors of
FOURTH GENERATION INFORMATION SYSTEMS LIMITED



SOMASEKHARAREDDY NALLAPA REDDY CHITTOR
Managing Director
DIN: 02441810

Place: Hyderabad
Date: May 28, 2025

FOURTH GENERATION INFORMATION SYSTEMS LIMITED

CIN: L72200TG1998PLC029999
Reg Off: Flat no: 301, SAAI PRIYA apart, H.No:6-3-663/7/6/301,Jaffer Ali Bagh, Somajiguda, Hyderabad-82. Phone:23376096,email:info@fgisindia.com

28th May 2025

To
The Deputy General Manager,
The Department of Corporate Services,
Bombay Stock Exchange Limited,
P.J. Towers, Dalal Street,
Mumbai – 400001

Dear Sir /Madam,

Ref: Scrip Code : 532403

Sub: Declaration Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion

Ref. - SEBI (Listing Obligations and Disclosure Requirements) (Amendment| Regulations, 2016 read with sebi circular no. CIR/CFD/CMD/56/2O16 dated May 27,2016

With reference to the above, we hereby declare and confirm that the Audit Report submitted by the Statutory Auditors of the Company i.e. Gorantla & Co,, Chartered Accountants, have issued an Audit Report with Unmodified Opinion on Annual Audited Standalone Financial Results for the Quarter and Year Ended on 31st March, 2025.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015 as amended vide its circular no CIR/CFED/CMD/56/2016 dated 27 May, 2016.

Thanking you,
Yours sincerely,
For Fourth Generation Information Systems Limited

Fourth Generation Information Systems Limited HYDERABAD

C N Somasekhara Reddy
Managing Director
DIN: 02441810

FOURTH GENERATION INFORMATION SYSTEMS LIMITED

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Date: 28th May 2025

To
The General Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Sub: : Confirmation regarding not falling under the category of Large Corporate

Ref: Scrip Code : 532403

Dear Sir/ Madam,

With reference to SEBI Circular No. SEBI/HO/DDHS/CIR/P/2018/144 dated 26th November, 2018, which is superseded by SEBI Operational Circular No. SEBI/HO/DDHS/P/CIR/2021/613 dated 10th August, 2021 (updated on 13th April, 2022) pertaining to fund raising by issuance of debt securities by Large Corporates (LC) and disclosures and compliances thereof by such large corporates, we would like to inform you that the Company "**Fourth Generation Information Systems Limited**" – is "Not a Large Corporate (LC)" as per the framework provided in the aforesaid circular(s).

This is for your information and records.

Thanking you,

Yours sincerely,

For Fourth Generation Information Systems Limited

C N Somasekhara Reddy
Managing Director
DIN: 02441810

Fourth Generation Information Systems Limited HYDERABAD