FOURTH GENERATION INFORMATION SYSTEMS LIMITED

CIN: L72200TG1998PLC029999
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

29th May 2026

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 29th May 2026

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 Friday, 29th May 2026, 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, 2026.

2. Considered the Independent Auditor's Report of the Statutory Auditors of the Company, M/s Gorantla & Co, Chartered Accountants 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 31.03.2026 were with unmodified opinions.

The meeting commenced at 04:00 PM and concluded at 05:00 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

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,2026 (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 principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net loss, other comprehensive loss and other financial information of the Company for the year ended 31 March,2026.

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.

GORANTLA & CO. FRN: 016943S Hyderabad Chartered Accountants

MATERIAL UNCERTAINTY RELATED TO GOING CONCERN

We draw attention to Note No. 4 to the financial results, which states that the Company has accumulated losses that have fully eroded its net worth as at 31 March 2026. As stated in Note No. 4, these conditions indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. The financial results have nevertheless been prepared on a going concern basis based on management's assessment, as detailed in Note No. 4.

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, 2026. 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

GORANTLA & CO. FRN: 016943S Hyderabad Chartered Accountants

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.

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.

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.

- 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.

GOPANTLA & CO. FRN: 016943S Hyderabad Chartered Accountants

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,2026 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

Sri Ranga Gorantla
Partner
Membership No.: 222450
UDIN: 26222450IBFWDN2913

Place: Hyderabad
Date: 29th May,2026

FOURTH GENERATION INFORMATION SYSTEMS LIMITED

CIN: L72200TG1998PLC029999
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

Statement of Audited Standalone Financial Results for the Quarter and Year ended March 31, 2026 — in ₹ lakhs

	Particulars	Quarter ended			Year ended	
		Mar 31,2026	Dec 31,2025	Mar 31,2025	Mar 31,2026	March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
1	**Income**					
	Revenue from operations	-	-	1.86	-	13.70
	Other income	0.08	-	-	0.08	2.40
	Total Income	**0.08**	**-**	**1.86**	**0.08**	**16.11**
2	**Expenses**					
	Purchase of Traded goods	-	-	-	-	21.20
	Changes in inventory of Stock-in-trade	-	-	-	-	-
	Employee benefits expense	0.90	0.72	0.73	5.70	10.47
	Finance costs	13.87	14.18	-	56.25	51.56
	Depreciation and amortisation expense	1.41	1.41	1.41	5.64	5.64
	Other expenses	2.32	1.55	7.94	11.38	16.60
	Total expenses	**18.50**	**17.86**	**10.08**	**78.97**	**105.47**
3	**Profit before exceptional items and tax (1-2)**	**-18.42**	**-17.86**	**-8.22**	**-78.89**	**-89.36**
4	Exceptional items	-	-	-	-	-
5	**Profit before tax (3-4)**	**-18.42**	**-17.86**	**-8.22**	**-78.89**	**-89.36**
6	**Tax expense**					
	(i) Current tax	-	-	-	-	-
	(ii) Deferred tax charge/(credit)	-	-	-	-	-4.55
	Total tax expense	**-**	**-**	**-**	**-**	**-4.55**
7	**Profit for the period / year (5-6)**	**-18.42**	**-17.86**	**-8.22**	**-78.89**	**-84.82**
8	**Other comprehensive income**					
	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)**	**-18.42**	**-17.86**	**-8.22**	**-78.89**	**-84.82**
10	Paid-up equity share capital (FV per share - INR 10/-)	355.00	355.00	355.00	355.00	355.00
11	Other equity for the year				-572.67	-493.78
12	Earnings per equity share (Face value per share - INR 10/-) (not annualised for quarters):					
	a) Basic	-0.52	-0.50	-0.23	-2.22	-2.39
	b) Diluted	-0.52	-0.50	-0.23	-2.22	-2.39

Fourth Generation Information Systems Limited HYDERABAD

FOURTH GENERATION INFORMATION SYSTEMS LIMITED

CIN: L72200TG1998PLC029999
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

Audited Statement of Assets and Liabilities as at March 31, 2026 **INR in lakhs**

Particulars	Mar 31,2026	Mar 31, 2025
	Audited	**Audited**
ASSETS		
Non-Current Assets		
Property, plant and equipment	11.13	16.77
Deferred Tax Asset	50.50	50.50
Other non-current assets	237.50	237.50
	299.13	**304.77**
Current Assets		
Financial Assets		
i) Trade Receivable	-	3.55
ii) Cash and cash equivalents	1.63	10.98
iii) Loans	22.50	22.50
Other Current assets	114.75	117.64
	138.88	**154.67**
Total Assets	**438.01**	**459.44**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	355.00	355.00
Other Equity	-572.67	-493.78
	-217.67	**-138.78**
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	387.56	387.56
	387.56	**387.56**
Current Liabilities		
Financial Liabilities		
i) Trade Payables		
(ia) Total outstanding dues of micro enterprises and small enterprises; and		
(ib) Total outstanding dues of creditors other than micro enterprises and small enterprises.	99.74	99.74
ii) Other Financial Liabilities	151.60	98.19
Other current liabilities	16.78	12.74
	268.12	**210.67**
Total equity and liabilities	**438.01**	**459.44**

Fourth Generation Information Systems Limited
HYDERABAD

FOURTH GENERATION INFORMATION SYSTEMS LIMITED

CIN: L72200TG1998PLC029999
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

Audited Statement of Cash Flows for the Year ended March 31, 2026 **INR in lakhs**

Particulars	Mar 31,2026	Mar 31, 2025
	Audited	Audited
Cash flow from / (used in) Operating Activities:		
Net Profit/(Loss) before tax	**-78.88**	**-89.36**
Adjustments for:		
Depreciation	5.64	5.64
Deferred Tax	-	4.55
Finance cost	56.25	51.56
Finance income	-	-1.40
Operating loss before working capital changes	**-16.99**	**-29.02**
Adjustments for working capital changes:		
(Increase) / Decrease in trade receivables	3.55	29.99
(Increase) / Decrease in Other Assets	2.89	-26.06
Increase / (Decrease) in Trade Payables	-	-20.87
Increase / (Decrease) in Other Liabilities	1.22	93.72
Increase / (Decrease) in Provisions	-	-
Cash generated from /(used in) Operations	**-9.35**	**47.76**
Less: Direct taxes paid	-	-
Net Cash flow from / (used in) Operating Activities	**-9.35**	**47.76**
Cash flow from/ (used in) Investing Activities:		
Interest received	-	1.40
Purchase of PPE and intangible assets (including CWIP)	-	-50.50
Net Cash flow from / (used in) Investing Activities	-	**-49.10**
Cash flow from (used in) Financing Activities:		
Net Proceeds from borrowings	-	58.12
Interest expenses	-	-51.56
Net Cash flow from / (used in) Financing Activities	-	**6.56**
Net Increase / (Decrease) in Cash and Cash Equivalents	-9.35	5.22
Cash and Cash Equivalents at the beginning of the year	10.98	5.76
Cash and Cash Equivalents at the end of the year	**1.63**	**10.98**

Fourth Generation Information Systems Limited
HYDERABAD

FOURTH GENERATION INFORMATION SYSTEMS LIMITED

CIN: L72200TG1998PLC029999
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

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 and approved by the Board of Directors at its meeting held on May 29, 2026.
3) The Statutory Auditors of the Company have audited the above standalone financial results of the Company for the year ended 31 March 2026. An unqualified opinion has been issued by them thereon.
4) The Company has incurred losses during the year and its accumulated losses as at 31 March 2026 have fully eroded its net worth. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern and, accordingly, on its ability to realize its assets and discharge its liabilities in the normal course of business. Management has assessed the Company's ability to continue as a going concern. The Company is developing new software, currently carried under Capital Work-in-Progress and which is projected to generate sufficient and timely cash flows to service the Company's debts and discharge its liabilities in the normal course of business. Management is also committed to raising additional funds, if and when required, through [infusion of funds by promoters / equity / other available means] to support the Company's operations and obligations. The realization of the projected cash flows and the success of the software development are dependent upon future events whose outcome is inherently uncertain. Based on the above plans and assessment, management considers the going concern basis of accounting to be appropriate, and accordingly the financial statements have been prepared on a going concern basis.
5) The comparative financial result for the corresponding quarter ended on March 31,2026 is the balancing figures between the year-to-date figures of the financial year and third quarter of the financial year.
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 Bombay Stock Exchange website.

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

Fourth Generation Information Systems Limited
HYDERABAD

SOMASEKHARAREDDY NALLAPA REDDY
CHITTOR
Managing Director
DIN: 02441810

Place: Hyderabad
Date: 29th May,2026

FOURTH GENERATION INFORMATION SYSTEMS LIMITED

CIN: L72200TG1998PLC029999
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

29th May 2026

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, 2026.

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

CIN: L72200TG1998PLC029999
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

Date: 29th May 2026

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

Fourth Generation Information Systems Limited
HYDERABAD

C N Somasekhara Reddy
Managing Director
DIN: 02441810