

Date: 13.11.2025

To Listing Department, National Stock Exchange of India Limited, Exchange Plaza, Bandra Kurla Complex Bandra (E), Mumbai - 400051	To The Corporate Relations Department, BSE Limited Phiroz Jeejeebhoy Towers, 25th Floor, Dalal Street Mumbai - 400001
Scrip Symbol: GSS	Scrip Code - 532951/GSS

Dear Sir/Madam,

**Sub.: Outcome of the meeting of the Board of Directors of GSS Infotech Limited ("Company / GSS"), held on Thursday, 13<sup>th</sup> November, 2025 in terms of Regulation 30, Regulation 33 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

With reference to the captioned subject, we hereby inform that the Board of Directors of the Company in their meeting held on Thursday, i.e., 13<sup>th</sup> November, 2025 have transacted the following business: -

1. Considered and approved the Standalone Unaudited Financial Results of the Company for the Second Quarter and half year ended on 30<sup>th</sup> September, 2025.
2. Considered and approved the Consolidated Unaudited Financial Results of the Company for the Second Quarter and half year ended on 30<sup>th</sup> September, 2025.
3. Considered and approved the Limited Review Report of the Statutory Auditors of the Company, M/s. Rambabu & Co., on the above Unaudited Financial Results, on both Standalone and Consolidated basis.
4. Other general matters related to the business and operations of the Company.

**GSS Infotech Limited**

Reg Off: Wing-B, Ground Floor, N Heights, Plot No. 12, TSII Software Units Layout, Madhapur, Serilingampally  
Mandal, Rangareddy District, Hyderabad - 500081, Telangana, India  
Tel: 91 40 4455 6600 | E-mail: india@gssinfotech.com | www.gssinfotech.com  
CIN No: L72200TG2003PLC041860



*Integrating People, Process and Technology*

The Board Meeting commenced at 06.30 PM and concluded at 09.10 PM. We request you to take the same on record.

Yours faithfully,

**For GSS Infotech Limited**

SONU  
KUMAR

Digitally signed  
by SONU KUMAR  
Date: 2025.11.13  
21:11:02 +05'30'

**SONU KUMAR**  
**CFO and Company Secretary**

**GSS Infotech Limited**

Reg Off: Wing-B, Ground Floor, N Heights, Plot No. 12, TSIIIC Software Units Layout, Madhapur, Serilingampally  
Mandal, Rangareddy District, Hyderabad – 500081, Telangana, India  
Tel: 91 40 4455 6600 | E-mail: [india@gssinfotech.com](mailto:india@gssinfotech.com) | [www.gssinfotech.com](http://www.gssinfotech.com)  
CIN No: L72200TG2003PLC041860

**GSS INFOTECH LIMITED**  
**Statement of Standalone UnAudited Financial Results for the Quarter and Half year ended September 30, 2025**

(All amounts in Indian Rupees in Lakhs, except share data and where otherwise stated)

	Particulars	Quarter ended Sept 30, 2025 (Unaudited)	Quarter ended June 30, 2025 (Unaudited)	Quarter ended Sept 30, 2024 (Unaudited)	Year to Date Sept 30, 2025 (Unaudited)	Year to Date Corresponding period PY(24-25) (unAudited)	Year ended March 31, 2025 (Audited)
	<b>Income:</b>						
I	Revenue from operations	222.00	197.64	205.36	419.64	417.82	887.76
II	Other Income	4.93	1.97	1.97	6.90	3.88	50.02
III	<b>Total income</b>	<b>226.93</b>	<b>199.61</b>	<b>207.33</b>	<b>426.54</b>	<b>421.69</b>	<b>937.78</b>
IV	<b>Expenses:</b>						
	a) Direct costs	-	-	-	-	-	0.16
	b) Employee Benefits Expenses	84.85	88.15	95.15	172.99	189.09	369.61
	c) Finance Costs	0.07	0.09	0.14	0.16	0.26	0.71
	d) Depreciation & Amortization expenses	0.49	0.49	1.02	0.97	2.01	4.09
	e) Administrative & Other Expenses	125.51	73.75	87.23	199.26	172.66	417.27
	<b>Total expense</b>	<b>210.91</b>	<b>162.47</b>	<b>183.54</b>	<b>373.38</b>	<b>364.02</b>	<b>791.84</b>
V	<b>Profit before exceptional items and tax</b>	<b>16.02</b>	<b>37.14</b>	<b>23.79</b>	<b>53.16</b>	<b>57.67</b>	<b>145.94</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit before tax</b>	<b>16.02</b>	<b>37.14</b>	<b>23.79</b>	<b>53.16</b>	<b>57.67</b>	<b>145.94</b>
VIII	<b>Tax expense:</b>						
	(1) Current tax	0.42	29.62	3.75	30.05	30.68	54.43
	(1a) Income Tax Relating to earlier years	-	-	-	-	-	(20.72)
	(2) Deferred tax benefit	-	(1.09)	2.28	(1.09)	2.28	2.28
	<b>Total Tax Expense</b>	<b>0.42</b>	<b>28.54</b>	<b>6.03</b>	<b>28.96</b>	<b>32.96</b>	<b>35.99</b>
IX	<b>Profit After Tax</b>	<b>15.60</b>	<b>8.60</b>	<b>17.76</b>	<b>24.20</b>	<b>24.71</b>	<b>109.95</b>
X	<b>Other comprehensive income</b>	-	-	-	-	-	<b>10.11</b>
XI	<b>Total comprehensive income for the year</b>	<b>15.60</b>	<b>8.60</b>	<b>17.76</b>	<b>24.20</b>	<b>24.71</b>	<b>120.06</b>
	Earning per equity share ( Before Exceptional Items)						
	(1) Basic	0.06	0.03	0.07	0.09	0.09	0.42
	(2) Diluted	0.06	0.03	0.07	0.09	0.09	0.42
XII	Earning per equity share (after Exceptional Items)						
	(1) Basic	0.06	0.03	0.07	0.09	0.09	0.42
	(2) Diluted	0.06	0.03	0.07	0.09	0.09	0.42

**Notes:**

- The above Standalone UnAudited Financial Results of GSS Infotech Ltd ("the Company") were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company on 13th Nov 2025
- The standalone financial results relates to "software services" as the only reportable single segment of the company
- The above financial results are also available on Stock Exchange websites "www.bseindia.com" and "www.nscindia.com" and on our website "www.gssinfotech.com".
- Previous period figures have been regrouped / reclassified wherever necessary to conform to the current period classification

For and on behalf of the board

  
**Bhargav Marepally**  
 CEO & Managing Director  
 DIN: 00505098



Hyderabad  
 Date: 13-November-2025

**GSS Infotech Limited**  
**Standalone Balance Sheet**

(All amounts in Indian Rupees in Lakhs, except share data and where otherwise stated)

	Note	As at 30 September 2025	As at 31 March 2025
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	4	13.83	14.81
Intangible assets	5	0.78	0.78
Financial assets			
Investments	6	36,489.79	36,489.79
Other Financial Assets	7	4,480.20	4,413.67
Deferred Tax Assets (net)	8	13.04	11.95
Other non-current assets	9	58.93	58.64
		<u>41,056.57</u>	<u>40,989.63</u>
<b>Current assets</b>			
Financial assets			
Trade receivables	10	62.66	69.42
Cash and cash equivalents	11	65.30	52.06
Other bank balances	12	62.02	61.75
Other Financial Assets	7	-	-
Current Tax Assets (Net)	13	456.37	456.23
Other current assets	9	128.19	217.36
		<u>774.52</u>	<u>856.82</u>
<b>Total assets</b>		<u>41,831.09</u>	<u>41,846.45</u>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Equity share capital	14	2,615.68	2,615.68
Other equity	15	21,322.99	21,298.79
<b>Total equity</b>		<u>23,938.68</u>	<u>23,914.48</u>
<b>Non-current liabilities</b>			
Financial Liabilities			
Borrowings	16	16,124.72	16,175.72
Provisions	17	-	-
		<u>16,124.72</u>	<u>16,175.72</u>
<b>Current liabilities</b>			
Financial Liabilities			
Trade payables	18	198.51	210.50
Other financial liabilities	19	1,562.65	1,539.09
Provisions	17	1.94	1.12
Other current liabilities	20	4.60	5.53
<b>Total liabilities</b>		<u>1,767.69</u>	<u>1,756.25</u>
<b>Total equity and liabilities</b>		<u>41,831.09</u>	<u>41,846.45</u>
Summary of significant accounting policies	3		

The accompanying notes are an integral part of the standalone financial statements.  
As per our report of even date

For and on behalf of the board

*Bhargav Marepally*

**Bhargav Marepally**  
CEO & Managing Director  
DIN: 00505098



Place: Hyderabad  
Date: 13-November-2025

**GSS Infotech Limited****Standalone Statement of Cash Flows**

(All amounts in Indian Rupees in Lakhs, except share data and where otherwise stated)

	For the year ended 30 September 2025	For the year ended 31 March 2025
<b>Operating activities</b>		
<b>Profit before tax</b>	<b>53.16</b>	<b>145.94</b>
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation of tangible assets	0.97	4.09
Finance income (including fair value change in financial instruments)	(0.93)	(2.96)
Finance costs (including fair value change in financial instruments)	-	-
Advance/Bad Debt Written off	-	-
Written of Investments	-	-
Unrealized foreign exchange loss/gain	41.62	4.15
Re-measurement gains/ (losses) on defined benefit plan	-	10.11
<i>Working capital adjustments:</i>		
(Increase)/ decrease in trade receivables	6.76	81.39
(Increase)/ decrease in loans	(117.53)	11,786.41
(Increase)/ decrease in other assets	88.89	4,201.58
Increase/ (decrease) in trade payables and other financial liabilities	(12.00)	69.33
Increase/ (decrease) in provisions	0.82	(12.62)
Increase/ (decrease) in current tax asset	(0.14)	6.77
Increase/ (decrease) in other financial liabilities	23.56	(16,439.06)
Increase/ (decrease) in other current liabilities	(0.94)	(0.16)
	<b>84.24</b>	<b>(145.01)</b>
Income tax paid	(30.05)	(33.71)
<b>Net cash flows from operating activities</b>	<b>54.19</b>	<b>(178.72)</b>
<b>Investing activities</b>		
Purchase of property, plant and equipment (including capital work in progress)	-	(1.65)
Proceeds from sale of fixed assets	-	-
Other bank balances	(0.27)	146.77
Interest received (finance income)	0.93	2.96
Investment in Subsidiary	-	(50.00)
<b>Net cash flows used in investing activities</b>	<b>0.67</b>	<b>98.08</b>
<b>Financing activities</b>		
Proceeds / (repayment) from long term borrowings, net	-	-
Proceeds / (repayment) from short term borrowings, net	-	-
Interest paid	-	-
Unrealized foreign exchange loss/gain	(41.62)	(4.15)
Money received against Share Warrant	-	-
inflow of excess deposit in dividend unclaim account	-	-
<b>Net cash flows from/ (used in) financing activities</b>	<b>(41.62)</b>	<b>(4.15)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>13.24</b>	<b>(84.79)</b>
Cash and cash equivalents at the beginning of the year (refer note 11)	52.06	136.85
<b>Cash and cash equivalents at the end of the year (refer note 11)</b>	<b>65.30</b>	<b>52.06</b>

The accompanying notes are an integral part of the standalone financial statements.

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As per our report of even date attached

For and on behalf of the board



**Bhargav Marepally**  
CEO & Managing Director  
DIN: 00505098



Place: Hyderabad

Date: 13-November-2025

**GSS INFOTECH LIMITED**  
**Statement of Consolidated UnAudited Financial Results for the Quarter and Half Year ended September 30, 2025**

(All amounts in Indian Rupees in Lakhs, except share data and where otherwise stated)

	Particulars	Quarter ended September 30, 2025 (UnAudited)	Quarter ended June 30, 2025 (UnAudited)	Quarter ended September 30, 2024 (UnAudited)	Year to date Sept 30, 2025 (UnAudited)	Year to date Corresponding period PY 24-25 (UnAudited)	Year ended March 31, 2025 (Audited)
I.	<b>Income:</b>						
	Revenue from operations	1,914.33	2,307.68	2,261.68	4,222.01	4,209.33	9,937.98
	Revenue from Sale of Goods	-	100.84	1,102.53	100.84	2,134.67	2,578.85
II.	Other Income	162.78	0.43	1.85	163.21	3.18	70.88
III	<b>Total Income</b>	<b>2,077.10</b>	<b>2,408.95</b>	<b>3,366.06</b>	<b>4,486.05</b>	<b>6,347.17</b>	<b>12,587.71</b>
IV	<b>Expenses:</b>						
	a) Direct costs	432.69	850.13	1,602.33	1,282.82	2,580.19	5,338.75
	b) Employee Benefits Expenses	1,330.59	1,381.99	1,476.15	2,712.58	3,037.13	5,998.37
	c) Finance Costs	26.33	24.60	29.36	50.93	54.25	111.40
	d) Depreciation & Amortization expenses	57.62	57.62	58.47	115.23	116.58	195.47
	e) Administrative & Other Expenses	197.45	217.16	182.12	414.61	501.62	1,048.43
	<b>Total Expenses</b>	<b>2,044.66</b>	<b>2,531.50</b>	<b>3,348.43</b>	<b>4,576.17</b>	<b>6,289.77</b>	<b>12,692.43</b>
V	<b>Profit before exceptional items and tax</b>	<b>32.44</b>	<b>(122.55)</b>	<b>17.63</b>	<b>(90.11)</b>	<b>57.41</b>	<b>(104.72)</b>
VI	Exceptional Items	(1.12)	1.12	-	-	-	-
VII	<b>Profit before tax</b>	<b>33.56</b>	<b>(123.67)</b>	<b>17.63</b>	<b>(90.11)</b>	<b>57.41</b>	<b>(104.72)</b>
VIII	<b>Tax expense:</b>						
	(1) Current tax	7.70	29.62	5.18	37.32	34.56	55.30
	(1a) Income Tax Relating to earlier years	-	-	-	-	-	(20.72)
	(2) Deferred tax benefit	-	(1.09)	2.28	(1.09)	2.28	(2.34)
	<b>Total Tax Expense</b>	<b>7.70</b>	<b>28.54</b>	<b>7.45</b>	<b>36.23</b>	<b>36.84</b>	<b>32.23</b>
IX	<b>Profit After Tax</b>	<b>25.86</b>	<b>(152.21)</b>	<b>10.18</b>	<b>(126.35)</b>	<b>20.57</b>	<b>(136.95)</b>
X	<b>Other comprehensive income</b>	<b>91.88</b>	<b>99.06</b>	<b>66.55</b>	<b>190.94</b>	<b>124.80</b>	<b>162.99</b>
XI	<b>Total comprehensive income for the year</b>	<b>117.74</b>	<b>(53.15)</b>	<b>76.73</b>	<b>64.59</b>	<b>145.37</b>	<b>26.04</b>
	Earning per equity share ( Before Exceptional Items)						
	(1) Basic	0.09	(0.58)	0.04	(0.48)	0.08	(0.52)
	(2) Diluted	0.09	(0.58)	0.04	(0.48)	0.08	(0.52)
XII	Earning per equity share (after Exceptional Items)						
	(1) Basic	0.10	(0.58)	0.04	(0.48)	0.08	(0.52)
	(2) Diluted	0.10	(0.58)	0.04	(0.48)	0.08	(0.52)

**Notes :**

- The above Consolidated UnAudited Financial Results of GSS Infotech Ltd ("the Company") and its Wholly Owned Subsidiaries ( GSS Infotech INC, GSS IT Solutions Pvt Ltd, GSS Healthcare IT Solutions Pvt Ltd, POLIMERAS LTD and Polymeras Retail Pvt Ltd ) were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company held on 13th Nov, 2025
- The Consolidated financial results relates to " Software services" and "Trading Business" reportable as multiple segments of the company
- The above Consolidated financial results are also available on Stock Exchange websites "www.bseindia.com" and "www.nseindia.com" and on our website "www.gssinfotech.com"
- Previous period figures have been regrouped / reclassified wherever necessary to conform to the current period classification.

For and on behalf of the board

  
**Bhargav Marepally**  
 CEO & Managing Director  
 DIN: 00505098



Hyderabad  
 Date : 13-November-2025

**GSS Infotech Limited**  
**Consolidated Balance Sheet**

(All amounts in Indian Rupees in Lakhs, except share data and where otherwise stated)

	Note	As at 30 September 2025	As at 31 March 2025
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	4	428.72	468.57
Capital Work in Progress	4	593.72	593.72
Goodwill		40,495.18	39,827.72
Other intangible assets	5	1,162.92	1,238.30
Financial assets			
Other Financial Assets	6	354.18	4,413.67
Deferred tax assets (net)	7	14.10	16.57
Other non-current assets	8	40.25	63.70
		<u>43,089.08</u>	<u>46,622.25</u>
<b>Current assets</b>			
Financial assets			
Trade receivables	9	4,949.34	3,573.60
Cash and cash equivalents	10	737.57	711.03
Other bank balances	11	62.02	61.75
Other Financial Assets	6	1,950.62	1,947.85
Current Tax Assets (Net)	12	447.89	447.75
Other current assets	8	983.85	624.28
		<u>9,131.29</u>	<u>7,366.26</u>
<b>Total assets</b>		<u>52,220.36</u>	<u>53,988.51</u>
<b>Equity and Liabilities</b>			
Equity share capital	13	2,615.69	2,615.69
Other equity	14	32,421.78	32,357.19
<b>Total equity</b>		<u>35,037.47</u>	<u>34,972.88</u>
<b>Non-current liabilities</b>			
Financial Liabilities	18	125.21	117.93
Borrowings	15	14,391.13	16,430.48
Provisions	16	-	-
		<u>14,516.34</u>	<u>16,548.42</u>
<b>Current liabilities</b>			
Financial Liabilities			
Trade payables	17	607.38	549.77
Other financial liabilities	18	2,048.66	1,905.62
Provisions	16	1.94	1.12
Other current liabilities	19	8.58	10.71
		<u>2,666.56</u>	<u>2,467.22</u>
<b>Total liabilities</b>		<u>17,182.90</u>	<u>19,015.63</u>
<b>Total equity and liabilities</b>		<u>52,220.36</u>	<u>53,988.51</u>

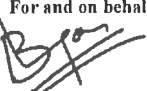
Summary of significant accounting policies

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The accompanying notes are an integral part of the Consolidated financial statements.

Place: Hyderabad  
Date : 13-November-2025

For and on behalf of the board

  
**Bhargav Marepally**  
CEO & Managing Director  
DIN: 00505098



**GSS Infotech Limited****Consolidated Statement of Cash Flows**

(All amounts in Indian Rupees in Lakhs, except share data and where otherwise stated)

	For the year ended 30 September 2025	For the year ended 31 March 2025
<b>Operating activities</b>		
<b>Profit/ (loss) before tax</b>	<b>(90.11)</b>	<b>(104.72)</b>
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation of tangible assets	115.23	195.47
Profit on sale of assets	-	-
Finance income (including fair value change in financial instruments)	(22.70)	(2.96)
Finance costs (including fair value change in financial instruments)	50.93	111.40
Advance/Bad Debt Written off	-	-
Written of Investments	-	-
Unrealized foreign exchange loss/gain	44.31	45.95
Re-measurement gains/ (losses) on defined benefit plan	-	10.11
<i>Working capital adjustments:</i>		
(Increase)/ decrease in trade receivables	(1,375.74)	962.68
(Increase)/ decrease in loans	(2.77)	258.41
(Increase)/ decrease in other assets	(336.12)	2,803.98
Increase/ (decrease) in trade payables	57.61	263.32
Increase/ (decrease) in provisions	0.82	(12.62)
Increase/ (decrease) in current tax asset	(0.14)	6.77
Increase/ (decrease) in other financial liabilities	150.32	(16,193.76)
Increase/ (decrease) in deferred tax asset	3.55	(3.55)
Increase/ (decrease) in other current liabilities	(2.14)	(0.50)
	<b>(1,406.94)</b>	<b>(11,660.02)</b>
Income tax paid	(37.32)	(34.58)
<b>Net cash flows from operating activities</b>	<b>(1,444.26)</b>	<b>(11,694.59)</b>
<b>Investing activities</b>		
Purchase of fixed assets, including intangible assets, CWIP and capital advances	-	(45.07)
Deletion in accumulated depreciation	-	-
Proceeds from share capital	-	-
Other bank balances	(0.27)	146.77
Increase in Goodwill on Consolidation due to difference in exchange rate	(667.46)	(374.39)
Interest received (finance income)	22.70	2.96
<b>Net cash flows used in investing activities</b>	<b>(645.03)</b>	<b>(269.73)</b>
<b>Financing activities</b>		
Proceeds / (repayment) from long term borrowings, net	(2,039.36)	16,293.46
Proceeds / (repayment) from short term borrowings, net	4,059.49	(4,401.74)
Interest paid	(50.93)	(111.40)
inflow of excess deposit in dividend unclaim account	146.63	106.93
Money received against Share Warrant	-	-
<b>Net cash flows from/ (used in) financing activities</b>	<b>2,115.83</b>	<b>11,887.24</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>26.54</b>	<b>(77.08)</b>
Cash and cash equivalents at the beginning of the year (refer note 10)	711.03	788.11
<b>Cash and cash equivalents at the end of the year (refer note 10)</b>	<b>737.57</b>	<b>711.03</b>

Summary of significant accounting policies

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The accompanying notes are an integral part of the Consolidated financial statements.  
As per our report of even date attached

For and on behalf of the board



**Bhargav Marepally**  
CEO & Managing Director  
DIN: 00505098



Place: Hyderabad

Date : 13-November-2025




**GSS INFOTECH LIMITED**  
**SEGMENT-WISE CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER SEPTEMBER 2025**

Rs. In Lakhs

Particulars	3 Months Ended			H1 26	H1 25	FY - 24-25
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Segment Revenue</b> (net sales/income from each segment should be disclosed under this head)						
a. Software Business	1,914.33	2,307.68	2,261.68	4,222.01	4,209.33	9,937.98
b. Trading Business	-	100.84	1,102.53	100.84	2,134.67	2,578.85
<b>Total</b>	<b>1,914.33</b>	<b>2,408.52</b>	<b>3,364.22</b>	<b>4,322.85</b>	<b>6,344.00</b>	<b>12,516.83</b>
Less, Inter Segment Revenue	-	-	-	-	-	-
<b>Net sales / Income from Operations</b>	<b>1,914.33</b>	<b>2,408.52</b>	<b>3,364.22</b>	<b>4,322.85</b>	<b>6,344.00</b>	<b>12,516.83</b>
<b>2. Segment Results (Profit) (+) / Loss (-)</b> before tax and interest from each segment						
a. Software Business	-122.55	(58.67)	38.83	9.43	97.54	247.72
b. Trading Business	-	(65.43)	2.38	(65.43)	4.98	(340.96)
<b>Total</b>	<b>(122.55)</b>	<b>(124.10)</b>	<b>41.21</b>	<b>(56.00)</b>	<b>102.52</b>	<b>(93.24)</b>
Less: 1. Interest	23.57	0.43	23.57	34.11	45.11	10.88
2. Other Un-allocable Expenditure	-	-	-	-	-	-
3. Un-allocable Income	-	-	-	-	-	-
<b>Total Profit Before Tax</b>	<b>(146.13)</b>	<b>(123.67)</b>	<b>17.63</b>	<b>(90.11)</b>	<b>57.41</b>	<b>(104.12)</b>
<b>3. Segment Assets</b>						
a. Software Business	59,978.66	60,850.66	60,978.66	59,978.66	60,978.66	80,578.66
b. Trading Business	7,285.76	7,195.76	7,885.76	7,285.76	7,885.76	9,985.76
<b>Total Assets</b>	<b>67,264.42</b>	<b>68,046.42</b>	<b>68,864.42</b>	<b>67,264.42</b>	<b>68,864.42</b>	<b>90,564.42</b>
<b>4. Segment Liabilities</b>						
a. Software Business	59,978.66	60,850.66	60,978.66	59,978.66	60,978.66	80,578.66
b. Trading Business	7,285.76	7,195.76	7,885.76	7,285.76	7,885.76	9,985.76
<b>Total Liabilities</b>	<b>67,264.42</b>	<b>68,046.42</b>	<b>68,864.42</b>	<b>67,264.42</b>	<b>68,864.42</b>	<b>90,564.42</b>

Place : Hyderabad  
Date : 13-November-2025

For GSS INFOTECH LIMITED

  
**BHARGAV MAREPALLY**  
MANAGING DIRECTOR  
DIN: 00505098





# RAMBABU & CO.,

## CHARTERED ACCOUNTANTS

### Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

Review Report to  
GSS Infotech Limited  
Hyderabad.

We have reviewed the accompanying statement of unaudited financial results of GSS Infotech Limited ("the Company"), for the quarter and half year ended 30<sup>th</sup> September, 2025 ("the statement"), being submitted by the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No.CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016.

This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.


We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by Independent Auditor of Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting standards and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No.CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad  
Date: 13-11-2025

UDIN: 25026548BMLEWU8778

For Rambabu & Co.,  
Chartered Accountants  
Reg. No. 002976S

  
GVL Prasad  
Partner  
M. No. 026548







**Independent Auditor's Review Report on review of Interim Consolidated Financial Results**

To the Board of Directors of  
GSS Infotech Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial results of GSS Infotech Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended 30<sup>th</sup> September, 2025 (the "statement"), being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This statement is the responsibility of the Parent's Management and has been approved by the Parent'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", 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 Engagement (SRE) 2410, *Review of Interim Financial information performed by the Independent Auditor of the Entity*, issued by 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 result of the following subsidiaries

- a. M/s. GSS Healthcare IT Solutions Private Limited
- b. M/s. GSS IT Solutions Private Limited
- c. M/s. GSS Infotech Inc
- d. M/s. Polimeraas Limited
- e. M/s. Polimeraas Retail Private Limited





# RAMBABU & CO.,

## CHARTERED ACCOUNTANTS

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated financial results include the unaudited financial statements/ financial results of subsidiaries namely Polimeraas Limited, Polimeraas Retail Private Limited and GSS Infotech Inc, which have not been reviewed by their auditor whose financial statements /Unaudited financial results reflect total assets of Rs. 5,703.04 lakhs as at 30<sup>th</sup> September 2025 total revenue of Rs. Nil, total net loss after tax of Rs.18.60 lakhs and total comprehensive income of Rs.18.60 lakhs for the quarter ended 30<sup>th</sup> September 2025; Total assets of Rs. 67.68 lakhs as at 30<sup>th</sup> September 2025 total revenue of Rs. Nil, total net loss after tax of Rs.0.07 lakhs and total comprehensive income of Rs.0.07 lakhs for the quarter ended 30<sup>th</sup> September 2025 and Total assets of Rs. 20,937.94 lakhs as at 30<sup>th</sup> September 2025 total revenue of Rs. 1,951.19, total net profit after tax of Rs.28.94 lakhs and total comprehensive income of Rs.28.94 lakhs respectively for the quarter ended 30<sup>th</sup> September 2025.

Place: Hyderabad

Date: 13-11-2025

UDIN: 25026548BMLEWV3380

For Rambabu & Co.,  
Chartered Accountants  
Reg. No.0029765

  
GVL Prasad  
Partner

M. No. 026548

