



Integrating People, Process and Technology

Date: 29.05.2026

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.: Annual Secretarial Compliance Report for the Financial year ended March 31, 2026

In terms of Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Annual Secretarial Compliance Report of the Company for the financial year ended March 31, 2026.

Yours faithfully,

For GSS Infotech Limited

SONU Digitally signed
by SONU KUMAR
KUMAR Date: 2026.05.29
19:11:47 +05'30'

Sonu Kumar

CFO and Company Secretary

GSS Infotech Limited

Reg off: Wing-B, Ground Floor, N Heights, Plot No. 12, TSIC Software Units Layout, Madhapur, Serilingampally Mandal,
Rangareddy District, Hyderabad - 500081, Telangana, India
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**SECRETARIAL COMPLIANCE REPORT OF “GSS INFOTECH LIMITED”
FOR THE YEAR ENDED 31STMARCH, 2026**

[Pursuant to Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

I Neha Pamnani have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by “**GSS INFOTECH LIMITED**”(hereinafter referred as ‘the listed entity’), having its Registered Office at **Grd Floor, Wing-B, N heights, Plot No. 12, TSIIC Software Units Layout, Madhapur, Serilingampally, Hyderabad, Rangareddi, Telangana - 500081**. Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide my observations thereon.

Based on my verification of the listed entity’s books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, I hereby report that the listed entity has, during the review period covering the financial year ended on **31st March 2026**, complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

I **Neha Pamnani** have examined:

- (a) all the documents and records made available to me and explanation provided by **GSS INFOTECH LIMITED** (“the listed entity”),
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this report, for the financial year ended **31st March 2026** (“Review Period”) in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India (“SEBI”);

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (*Not applicable to the listed entity during the period under review*)
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (*Not applicable to the listed entity during the period under review*)
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- (i) (other regulations as applicable) and circulars/ guidelines issued thereunder;

and based on the above examination, I. hereby report that, during the Review Period:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:




Sr. No.	Compliance Requirement (Regulations / circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 17(1)	Non compliance with the requirements pertaining to the composition of the Board	BSE Limited and National Stock Exchange of India Limited	Fines imposed (Penal Action for Non-Compliance)	Non compliance with the requirements pertaining to the composition of the Board including failure to appoint woman director	Rs. 65000/- by BSE and Rs. 65000/- by National Stock Exchange of India Limited	The company acknowledges and accordingly the Company has already appointed a director. The Company further is in process of making payment of the imposed fines.	The company acknowledges and accordingly the Company has already appointed a director. The Company further is in process of making payment of the imposed fines.	NIL
2	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 24	Non appointment of independent director of listed entity on the board of directors of material subsidiary	-	-	Non – appointment of independent director of listed entity on the board of directors of material subsidiary	-	Non – appointment of independent director of listed entity on the board of directors of material subsidiary	The company acknowledges and is in process to ensure full compliance and to prevent any such occurrences in the future.	Nil

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Compliance Requirement (Regulations / circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 33	Non-submission of the financial results within the period prescribed under this regulation	BSE Limited and National Stock Exchange of India Limited	Fines imposed (Penal Action for Non-Compliance)	Non-submission of the financial results within the period prescribed under this regulation	Rs. 5900/- by BSE and Rs. 5900/- by National Stock Exchange of India Limited	The Company has duly paid the Fine.	The company acknowledges that certain actions were carried out inadvertently, which resulted in the imposition of penalties and they sincerely regret	NIL



2	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 24A	Non-compliance with submission of secretarial compliance report	BSE Limited and National Stock Exchange of India Limited	Fines imposed (Penal Action for Non-Compliance)	Non-compliance with submission of secretarial compliance report	Rs. 2360/- by BSE and Rs. 2360/- by National Stock Exchange of India Limited	The Company has duly paid the Fine.	the oversight and assure that all necessary measures will be taken to ensure full compliance and to prevent any such occurrences in the future.	NIL
2	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 6(1)	Non-compliance with requirement to appoint a qualified company secretary as the compliance officer	BSE Limited and National Stock Exchange of India Limited	Fines imposed (Penal Action for Non-Compliance)	Non-compliance with requirement to appoint a qualified company secretary as the compliance officer	Rs. 55460 /- by BSE and Rs. 55460 /- by National Stock Exchange of India Limited	The Company has duly paid the Fine.		NIL
3	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 6(1)	Non-compliance with requirement to appoint a qualified company secretary as the compliance officer	BSE Limited and National Stock Exchange of India Limited	Fines imposed (Penal Action for Non-Compliance)	Non-compliance with requirement to appoint a qualified company secretary as the compliance officer	Rs. 51920 /- by BSE and Rs. 51920/- by National Stock Exchange of India Limited	The Company has duly paid the Fine.		NIL
4	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 24	Non-appointment of independent director of listed entity on the board of directors of material subsidiary	-	-	Non-appointment of independent director of listed entity on the board of directors of material subsidiary	-	Non-appointment of independent director of listed entity on the board of directors of material subsidiary	The company acknowledges and is in process to ensure full compliance and to prevent any such occurrences in the future.	Nil




I hereby report that, during the review period the compliance status of the listed entity is appended as below :

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS*
1.	<p>Secretarial Standards:</p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).</p>	Yes	NA
2.	<p>Adoption and timely updation of the Policies:</p> <ul style="list-style-type: none"> All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI 	Yes	NA
3.	<p>Maintenance and disclosures on Website:</p> <ul style="list-style-type: none"> The Listed entity is maintaining a functional website Timely dissemination of the documents/ information under a separate section on the website Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/section of the website 	Yes	NA
4.	<p>Disqualification of Director:</p> <p>None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	NA
5.	<p>Details related to Subsidiaries of listed entities have been examined w.r.t.:</p> <p>(a) Identification of material subsidiary companies</p> <p>(b) Disclosure requirement of material as well as other subsidiaries</p>	<p>(a) Yes</p> <p>(b) Yes</p>	<p>As per the confirmation received by the company and the auditor of the company, the company does have material subsidiary and as confirmed by the management, accordingly necessary disclosures have been made through various NCLT orders and other disclosures</p>




6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	NA
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	NA
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	(a) Yes (b) NA	(b) The listed entity has obtained prior approval of Audit Committee for all related party transaction
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	NA
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	NA
11.	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder (or) except as provided under separate paragraph herein (**). The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	No	The Company during the year has received queries from BSE and National Stock Exchange of India Ltd and accordingly the Company has provided suitable replies to all. Detailed of the same has mentioned above.
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	No	There has been change in auditor of the material subsidiary of the Company as earlier auditor was ceased due to disqualification and accordingly this compliances related with resignation does not arises.



13.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	No	The management of the Company are taking necessary actions with regard to the pending Compliances of Conversion of the warrants into Equity share, forfeiture of warrants, conversion of compulsorily redeemable preference shares into equity shares. (due date of such conversion have already been lapsed)
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Note: This report is to be read with letter which is annexed as Annexure A & forms an integral part of this report.

Annexure A

Assumptions & Limitation of scope and Review:

1. It is the responsibility of the management of the Company to maintain secretarial records, to ensure the authenticity of documents and information furnished, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. I believe that audit evidence and information obtained from the Company's management is adequate and appropriate for me to provide a basis for my opinion.
4. I have relied on the documents and evidence provided physically and through electronic mode
5. I have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
6. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.




Neha Pamnani
 Company Secretary in Practice
 M No: ACS- 44300
 CP: 24045
 PR:4765/2023
 UDIN: A044300H000541049

Place: Hyderabad
 Date: 29th May 2026