Date: 14.11.2024

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

Dear Sir/Madam,

<u>Sub.</u>: Outcome of the meeting of the Board of Directors of GSS Infotech Limited ("Company / GSS"), held on Thursday, 14th November, 2024 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., 14th November, 2024 have considered, approved and took note inter-alia the following business: -

1. The Standalone and Consolidated Unaudited Financial Results/Statements of the Company for the second quarter and half year ended on 30th September, 2024.

In this regard,

- a) We are enclosing herewith the Unaudited Standalone and Consolidated Financial Results/Statements for the second quarter and half year ended 30th September, 2024, along with the Limited Review Reports on the aforesaid Results as issued by M/s. Rambabu & Co., Chartered Accountants, Auditors of the Company.
- b) Declaration duly signed by our Chief Financial Officer that the Limited Review Report issued by the Statutory Auditors on the Unaudited Standalone and Consolidated Financial Results for the second quarter and half year ended on 30th September, 2024 were with unmodified opinions.
- **2.** Appointment of Mr. Sonu Kumar, ACS No. 65799, as Company Secretary & Compliance officer of the Company w.e.f. 14th November, 2024 as recommended by the Nomination & Remuneration Committee. The Brief profile of Mr. Sonu Kumar is enclosed as **Annexure-A**.
- 3. Other general matters related to the business and operations of the Company.

Page 1 of 2

GSS Infotech Limited



The Board Meeting commenced at 06:30 P.M. and concluded at 7.50 P.M.

You are requested to take the above information on your records.

Yours faithfully, For GSS Infotech Limited

BHARGAV
Digitally signed by
BHARGAV
MAREPALLY
Date: 2024.11.14
19:52:55 +05'30'

Bhargav Marepally Managing Director DIN: 00505098

GSS INFOTECH LIMITED

Statement of Standalone UnAudited Financial Results for the Quarter and Half year ended September 30, 2024

		(All amounts in Indian Rupees in Lakhs, except share data and where otherwise state					l where otherwise stated)	
	Particulars		Quarter ended Sept 30, 2024 (Unaudited)	Quarter ended June 30, 2024 (Unaudited)	Quarter ended Sept 30, 2023 (Unaudited)	Year to Date Sept 30, 2024 (Unaudited)	Year to Date Corresponding period PV(23-24) (unAudited)	Year ended March 31, 2024 (Audited)
	Income:							
τ	Revenue from operations		205.36	212.46	279,55	417.82	602,94	1,100.99
π	Other Income		1.97	1.91	7.36	3_88	16.04	20.74
ш	Tota	lincome	207.33	214.36	286.91	421.69	618.98	1,121.72
IV	Expenses:							
	a) Direct costs				29.13	: -	71.90	98 54
	b) Employee Benefits Expenses		95.15	93,94	110.07	189.09	228,72	435.65
l	c) Finance Costs		0_14	0.12	0.30	0.26	0 48	0.70
l	d) Depreciation & Amortization expenses		1.02	1.00	1.53	2.01	3.04	8.77
1	e) Administrative & Other Expenses		87.23	85,43	103.71	172,66	207.21	431.90
	Total	expense	183.54	180.48	244.74	364.02	511.34	975.57
V	Profit before exceptional items and tax		23.79	33,88	42.17	57.67	107.65	146.16
VI	Exceptional Items			16.	180			
זדע	Profit before tax		23.79	33.88	42.17	57.67	107.65	146,16
VIII	Tax expense:							
	(1) Current tax		3.75	26.93	36.94	30.68	86.37	113.26
	(1a)Income Tax Relating to earlier years					9	9	
	(2) Deferred tax benefit		2.28	:(€:	0.59	2.28	1.70	2.13
	Total Tax Expense		6,03	26.93	37.54	32.96	88.07	115.39
iχ	Profit After Tax		17.76	6.95	4.63	24.71	19.58	30.77
х	Other comprehensive income			. *	-	2	=	(1.43)
ХI	Total comprehensive income for the year		17.76	6.95	4,63	24.71	19.58	29.34
	Earning per equity share (Before Exceptional)	(tems)						
l	(1) Basic		0.07	0.03	0.03	0.09	0,12	0.17
l	(2) Diluted		0.07	0.03	0_02	0.09	0.10	0.17
XII	Earning per equity share (after Exceptional Iter	ns)						
	(1) Basic)	0.07	0.03	0.03	0.09	0.12	0.17
	(2) Diluted		0.07	0.03	0.02	0.09	0.10	0.17
	(2) Diluted		0.07	0,03	5,04	, J	0110	

Hyderabad

Date: 14-November-2024

- 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 held on
- 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.nseindia.com" and on our website "www.gssinfotech.com"

Previous period figures have been regrouped / reclassified whereever necessary to conform to the current period classification

For and on behalf of the board

ntotech

Bhargay Marepally CEO & Managing Director

DIN: 00505098

Standalone Balance Sheet

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

Non-current assets			As at	As at
Property, plant and equipment		Note	30 September 2024	31 March 2024
Property, plant and equipment	Assets			
Intangible assets 5	Non-current assets			
Financial assets				
Investments	-	5	0.78	0.78
Other Financial Assets 7 1.25 1.4.23 Deferred Tax Assets (net) 8 11.95 14.23 Other non-current assets 9 35.00 35.00 Current assets 36,553.71 36,507.05 Financial assets 7 128.12 150.81 Trade receivables 10 128.12 150.81 Cash and cash equivalents 11 67.84 136.85 Other bank balances 12 82.70 208.52 Other Financial Assets 7 25.57 24.36 Other current assets 9 4,342.03 4,442.58 Current Tax Assets (Net) 13 463.37 463.30 Other current assets 9 4,342.03 4,442.58 Cotal assets 2 5,109.63 5,426.12 Cotal assets 2 2 2 Cotal assets 2 2 2 2 Cotal assets 2 2 2 2 2 2 2 2 2 <td>Financial assets</td> <td></td> <td>(分異):</td> <td></td>	Financial assets		(分異):	
Deferred Tax Assets (net)	Investments	6	36,489.79	36,439.79
Other non-current assets 9 35.00 35.00 Current assets Sequence of the provisions Financial assets Trade receivables 10 128.12 150.81 Cash and cash equivalents 11 67.84 136.85 Other bank balances 12 82.70 208.52 Other Financial Assets 7 25.57 24.36 Current Tax Assets (Net) 13 463.37 463.00 Other current assets 9 4.342.03 4.442.88 Cottal assets 5,109.63 5,226.12 Cottal assets 2 5,109.63 5,426.12 Cottal assets 2 1,063 2 Cottal assets 14 2,615.68 2,615.68 Equity and Liabilities 2 21,203.44 21,178.73 Cottal equity 15 21,203.44 21,178.73 Cottal equity 15 21,203.44 21,178.73 Cottal equity 16 1,063 - Provisions 1	Other Financial Assets	7	<u> -</u>	==0
Current assets	Deferred Tax Assets (net)	8	11.95	14.23
Princial assets Princial A	Other non-current assets	9	35.00	35.00
Trade receivables			36,553.71	36,507.05
Trade receivables 10 128.12 150.81 Cash and cash equivalents 11 67.84 136.85 Other bank balances 12 82.70 208.52 Other Financial Assets 7 25.57 24.36 Current Tax Assets (Net) 13 463.37 463.00 Other current assets 9 4,342.03 4,442.58 Cotal assets 5,109.63 5,426.12 Cotal assets 41,663.34 41,933.1 Equity and Liabilities 2 2,515.68 2,615.68 Cotal equity 15 21,203.44 21,178.73 23,794.42 Connecurrent liabilities 5 1,063 3 3,794.42 Connecurrent liabilities 16 1,063 3 3,32 Current liabilities 17 - 3,32 Current liabilities 18 167.01 141.17 Other financial Liabilities 19 16,599.95 17,978.15 Other financial Liabilities 19 16,599.95 17,978.15 </td <td>Current assets</td> <td></td> <td></td> <td></td>	Current assets			
Cash and cash equivalents 11 67.84 136.85 Other bank balances 12 82.70 208.52 Other Financial Assets 7 25.57 24.36 Current Tax Assets (Net) 13 463.37 463.00 Other current assets 9 4,342.03 4,442.58 Cotal assets 5,109.63 5,426.12 Cotal assets 2 41,663.34 41,933.1 Equity and Liabilities 2 2 2,615.68 2,615.68 Cutty 2 21,203.44 21,178.73 23,819.13 23,794.42 Cother equity 15 21,203.44 21,178.73 23,794.42 Non-current liabilities 5 1,063 - Financial Liabilities 17 - 3.32 Current liabilities 16 1,063 - Financial Liabilities 1 1,063 - Current liabilities 1 1,063 - Current liabilities 1 1,063 1,063 - </td <td>Financial assets</td> <td></td> <td></td> <td></td>	Financial assets			
Other bank balances	Trade receivables	10	128.12	150.81
Other bank balances 12 82.70 208.52 Other Financial Assets 7 25.57 24.36 Current Tax Assets (Net) 13 463.37 463.00 Other current assets 9 4,342.03 4,442.58 5,109.63 5,126.12 5,109.63 5,426.12 Cotal assets 41,663.34 41,933.1 Equity and Liabilities 2 2,615.68 2,615.68 Equity share capital 14 2,615.68 2,615.68 Other equity 15 21,203.44 21,178.73 Foral equity 16 1,063 - Financial Liabilities 17 - 3.32 Current liabilities 11,063 - - Financial Liabilities 18 167.01 141.17 Total equity and liabilities 19 16,	Cash and cash equivalents	11	67.84	136.85
Other Financial Assets 7 25.57 24.36 Current Tax Assets (Net) 13 463.37 463.00 Other current assets 9 4,342.03 4,442.58 St.109.63 5,109.63 5,426.12 Cotal assets 41.663.34 41,933.1 Equity and Liabilities Equity share capital 14 2,615.68 2,615.68 Other equity 15 21,203.44 21,178.73 For contract liabilities 23,819.13 23,794.42 Non-current liabilities 16 1,063 - Frovisions 16 1,063 - Provisions 17 - 3.32 Current liabilities 1 1,063 3.32 Current liabilities 1 16,599.95 17,978.15 Provisions 18 167.01 141.17 Other financial liabilities 19 16,599.95 17,978.15 Other financial liabilities 20 5.28 5.69 Otal liabilities 16,780.90 18,13	•	12	82.70	208.52
Current Tax Assets (Net) 13 463.37 463.00 Other current assets 9 4,342.03 4,442.58 Fotal assets 5,109.63 5,426.12 Cotal assets 41,663.34 41,933.1 Equity and Liabilities 2 2 Equity 15 21,203.44 2,1178.73 Cotal equity 15 21,203.44 21,178.73 Fotal equity 23,819.13 23,794.42 Non-current liabilities 16 1,063 - Forovisions 17 - 3.32 Current liabilities 1,063 3.32 Current liabilities 1,063 3.32 Current liabilities 1,063 3.32 Current liabilities 1,063 3.32 Current liabilities 16,599.95 17,978.15 Other financial liabilities 19 16,599.95 17,978.15 Provisions 17 8.66 10.42 Other current liabilities 20 5.28 5.69 Ot	Other Financial Assets	7	25.57	24.36
Other current assets 9 4,342.03 4,442.58 Cotal assets 5,109.63 5,426.12 Cotal assets 41,663.34 41,933.1 Equity and Liabilities 2 Equity Share capital 14 2,615.68 2,615.68 Other equity 15 21,203.44 21,178.73 Cotal equity 23,819.13 23,794.42 Non-current liabilities 5 1,063 - Financial Liabilities 17 - 3.32 Current liabilities 1 1,063 3.32 Current liabilities 1 16,599.95 17,978.15 Other financial liabilities 19 16,599.95 17,978.15 Other current liabilities 20 5.28 5.69 Other current liabilities 20 5.28 5.69 Ottal liabilities <td>Current Tax Assets (Net)</td> <td>13</td> <td></td> <td>463.00</td>	Current Tax Assets (Net)	13		463.00
Similar Simi	•		4,342,03	4,442.58
Country and Liabilities Country				
Equity and Liabilities Equity Equity share capital 14 2,615.68 2,615.68 Other equity 15 21,203.44 21,178.73 Fotal equity 23,819.13 23,794.42 Non-current liabilities Financial Liabilities Borrowings 16 1,063 - Provisions 17 - 3.32 Current liabilities Financial Li	Total assets			
Other equity 15 21,203.44 21,178.73 Fotal equity 23,819.13 23,794.42 Non-current liabilities Financial Liabilities Borrowings 16 1,063 Provisions 17 - 3.32 Current liabilities Trade payables 18 167.01 141.17 Other financial liabilities 19 16,599.95 17,978.15 Provisions 17 8.66 10.42 Other current liabilities 20 5.28 5.69 Total liabilities 16,780.90 18,135.43 Total equity and liabilities 41,663.34 41,933.17	Equity and Liabilities Equity			
Cotal equity 23,819.13 23,794.42 Non-current liabilities Financial Liabilities Borrowings 16 1,063 Provisions 17 - 3.32 Current liabilities 3.32 1,063 3.32 Current liabilities 18 167.01 141.17 Other financial liabilities 19 16,599.95 17,978.15 Provisions 17 8.66 10.42 Other current liabilities 20 5.28 5.69 Total liabilities 16,780.90 18,135.43 Total equity and liabilities 41,663.34 41,933.17	Equity share capital		-	,
Non-current liabilities Financial Liabilities Borrowings 16 1,063	Other equity	15		
Financial Liabilities 16 1,063 Provisions 17 - 3.32 Current liabilities 3.32 1,063 3.32 Current liabilities 18 167.01 141.17 Other financial liabilities 19 16,599.95 17,978.15 Provisions 17 8.66 10.42 Other current liabilities 20 5.28 5.69 Total liabilities 16,780.90 18,135.43 Total equity and liabilities 41,663.34 41,933.17	Total equity		23,819.13	23,794.42
Borrowings	Non-current liabilities			
Provisions 17 - 3.32 Current liabilities 3.32 Financial Liabilities 18 167.01 141.17 Other financial liabilities 19 16,599.95 17,978.15 Provisions 17 8.66 10.42 Other current liabilities 20 5.28 5.69 Total liabilities 16,780.90 18,135.43 Total equity and liabilities 41,663.34 41,933.17		16	1.063	2
Current liabilities Sinancial Liabilities Trade payables 18 167.01 141.17	2		,	3 32
Current liabilities Financial Liabilities 18 167.01 141.17 Other financial liabilities 19 16,599.95 17,978.15 Provisions 17 8.66 10.42 Other current liabilities 20 5.28 5.69 Fotal liabilities 16,780.90 18,135.43 Fotal equity and liabilities 41,663.34 41,933.17	Provisions	1/		
Trade payables 18 167.01 141.17 Other financial liabilities 19 16,599.95 17,978.15 Provisions 17 8.66 10.42 Other current liabilities 20 5.28 5.69 Total liabilities 16,780.90 18,135.43 Total equity and liabilities 41,663.34 41,933.17	Current liabilities		1,000	0.02
Other financial liabilities 19 16,599.95 17,978.15 Provisions 17 8.66 10.42 Other current liabilities 20 5.28 5.69 Total liabilities 16,780.90 18,135.43 Fotal equity and liabilities 41,663.34 41,933.17	Financial Liabilities			
Provisions 17 8.66 10.42 Other current liabilities 20 5.28 5.69 Fotal liabilities 16,780.90 18,135.43 Fotal equity and liabilities 41,663.34 41,933.17	Trade payables	18	167.01	141:17
Provisions 17 8.66 10.42 Other current liabilities 20 5.28 5.69 Total liabilities 16,780.90 18,135.43 Total equity and liabilities 41,663.34 41,933.17	1 7	19	16,599.95	17,978.15
Other current liabilities 20 5.28 5.69 Total liabilities 16,780.90 18,135.43 Total equity and liabilities 41,663.34 41,933.17	Provisions	17		10.42
Total liabilities 16,780.90 18,135.43 Total equity and liabilities 41,663.34 41,933.17	-	20	5.28	5.69
Total equity and liabilities 41,663.34 41,933.17				18,135.43
				41,933.17
Summary of significant accounting policies 3	- come address, area consenses			
	Summary of significant accounting policies	3		

Place: Hyderabad

Date: 14-November-2024

By Order of the board for Gss Infotech Limited

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Bhargav Marepally CEO & Managing Director

DIN: 00505098

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 2024	For the year ended 31 March 2024
Operating activities		
Profit before tax	57.67	146.16
Adjustments to reconcile profit before tax to net cash flows:	<i>≊</i> .\	0.77
Depreciation of tangible assets	2.01	8.77
Profit on sale of assets	(2)	10.45
Finance income (including fair value change in financial instruments)	(2.11)	(8.47)
Finance costs (including fair value change in financial instruments)	9	(4)
Advance/Bad Debt Written off		1.44
Written of Investments	æ2.	5.98
Unrealized foreign exchange loss/gain	7.25	3.27
Re-measurement gains/ (losses) on defined benefit plan	2	(1.43)
Working capital adjustments:	3800	0.00
(Increase)/ decrease in trade receivables	22.68	(68.25)
(Increase)/ decrease in loans	1,012.10	(1.29)
(Increase)/ decrease in other assets	100.56	(2,174.44)
Increase/ (decrease) in trade payables and other financial liabilities	25.84	76.46
Increase/ (decrease) in provisions	(5.08)	2,87
Increase/ (decrease) in current tax asset	(0_37)	33 47
Increase/ (decrease) in other financial liabilities	(1,378.20)	15,986 95
Increase/ (decrease) in other current liabilities	(0.41)	0.06
	(158.06)	14,005.55
Income tax paid	(30,68)	(113.26)
Net cash flows from operating activities	(188.73)	13,892.29
Investing activities		
Purchase of property, plant and equipment (including capital work in	(0.95)	(4.98)
progress)	(0.93)	(4.50)
Proceeds from sale of fixed assets	in	11,791 46
Other bank balances	125,83	42.25
Interest received (finance income)	2,11	8.47
Investment in Subsidiary	:=	(25,053 39)
Net cash flows used in investing activities	126.98	(13,216.19)
Financing activities		
Proceeds / (repayment) from long term borrowings, net	:	3 ≥ €
Proceeds / (repayment) from short term borrowings, net	15	7.0
Interest paid	3	re-
Unrealized foreign exchange loss/gain	(7.25)	(3.27)
Money received against Share Warrant		(749.00)
inflow of excess deposit in dividend unclaim account		1063
Net cash flows from/ (used in) financing activities	(7.25)	(752,27)
Net increase / (decrease) in cash and cash equivalents	(69.00)	(76_17)
Cash and cash equivalents at the beginning of the year (refer note 11)	136.85	213.01
Cash and cash equivalents at the original of the year (refer note 11)	67.84	136,75
Cash and cash equivalents at the end of the year (refer note 11)	07.04	1000121

The accompanying notes are an integral part of the standalone financial staten

Place: Hyderabad Date: 14-November-2024

Bhargav Marepally CEO & Managing Director

By Order of the board

for Gss Infotech Limited

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DIN: 00505098

GSS INFOTECH LIMITED

Statement of Consolidated UnAudited Financial Results for the Quarter and Half Year ended September 30, 2024

					(All amounts in Indian	Rupces in Likhs, except above a	data and where otherwise stated)
	Particulars	Quarter ended September 30, 2024 (UnAudited)	Quarter ended June 30, 2024 (UnAudited)	Quarter ended September 30, 2023 (UnAudited)	Year to date Sept 30, 2024 (UnAudited)	Year to date Corresponding period PY 23-24 (UnAudited)	Year ended March 31, 2024 (Audited)
	Income:						
ī,	Revenue from operations	2,261.68	1,947.64	2,072.26	4,209.33	4,138.96	8,463.18
	Revenue from Sale of Goods	1,102.53	1,032.14	2,398.23	2,134.67	4,665.84	8,618.86
II.	Other Income	1.65	2.02	7.12	3.67	15.73	840.44
Ш	Total Incom	3,365.87	2,981.80	4,477.62	6,347.66	8,820,54	17,922.68
IV	Expenses:						
	a) Direct costs	1,602.33	977.87	1,975.45	2,580.19	3,760.69	7,321.08
	b) Employee Benefits Expenses	1,476.15	1,560.98	1,871.04	3,037.13	3,161.43	7,341.47
	c) Finance Costs	29.36	24.88	28.64	54.25	67.51	133.44
	d) Depreciation & Amortization expenses	58.47	58.11	22.73	116.58	42.70	235.45
	e) Administrative & Other Expenses	181.93	320.19	535.64	502.11	1,644.85	2,018.10
	Total Expens	3,348.23	2,942.02	4,433.50	6,290.26	8,677.18	17,049.55
v	Profit hefore exceptional items and tax	17.63	39.77	44.12	57.41	143.36	873.13
VI	Exceptional Items			i és	*	3	(B)
VII	Profit before tax	17.63	39.77	44.12	57.41	143.36	873.13
VIII	Tax expense:						
	(1) Current lax	5.18	29.38	36.49	34.56	93.55	128.30
	(1a)Income Tax Relating to earlier years	-	¥	-	9	-	1000
	(2) Deferred tax benefit	2.28	-	0.59	2.28	1.70	(0.70)
	Total Tax Expense	7.45	29.38	37.08	36,84	95.25	127.61
ΙX	Profit After Tax	10.18	10.39	7.04	20.57	48.11	745.62
x	Other comprehensive income	66,55	58.25	260 51	124 80	188.79	208.95
ХI	Total comprehensive income for the year	76.73	68.64	267.55	145.37	236.90	954.57
	Earning per equity share (Before Exceptional Items)						
	(!) Basic	0.04	0.04	0_04	0.08	0.28	4 07
IIX	(2) Diluted Earning per equity share (after Exceptional Items)	0.04	0.04	0.04	0.08	0,24	4,07
	(1) Basic	0.04	0.04	0.04	0.08	0,28	4.07
	(2) Diluted	0.04	0.04	0.04	80.0	0.24	4.07

Notes:

- The above Consolidated UnAndited 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, POLIMERAAN LTD and Polimerans 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 L4th Nov. 2024

 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 whereever necessary to conform to the current period classification.

For and on behalf of the board

Bhargay Marepally CEO & Managing Director

DIN: 00505098

Hyderabad

Date: 14-Novermber-2024

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Consolidated Balance Sheet

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

(All amounts in Indian Rupees in Lakits, except share da	ata and where otherwise stated)	As at	Anat
	Note	30 September 2024	As at 31 March 2024
Assets	Note	30 September 2024	51 Warth 2024
Non-current assets			
Property, plant and equipment	4	507.90	548.15
Capital Work in Progress	4	593,72	551.47
Goodwill	4		
	5	39,520.11	39,453.33
Other intangible assets	5	1,275.99	1,351.38
Financial assets		4.00	11.00
Other Financial Assets	6	4.86	11.93
Deferred tax assets (net)	7	8.40	10.68
Other non-current assets	8	35.00	35.00
		41,945.99	41,961.92
Current assets			
Financial assets			
Trade receivables	9	5,096.23	4,536.28
Cash and cash equivalents	10	702.30	788.11
Other bank balances	11	82.70	208.52
Other Financial Assets	6	125.57	2,206.26
Current Tax Assets (Net)	12	454.89	454.52
Other current assets	8	5,203.38	3,456.96
		11,665.07	11,650.66
Total assets		53,611.05	53,612.58
Equity and Liabilities			
Equity share capital	13	2,615.69	2,615.69
Other equity	14	32,476.52	32,331.15
Total equity	14	35,092.20	34,946.83
Total equity		33,072,20	37,770,03
Non-current liabilities			
Financial Liabilities	18	114.38	115.20
Borrowings	15	1,191.71	137.03
Provisions	16	*	3.32
		1,306.10	255.56
Current liabilities	:.		
Financial Liabilities			
Trade payables	17	374.99	286.45
Other financial liabilities	18	16,821.45	18,102.11
Provisions	16	8.66	10.42
Other current liabilities	19	7.65	11.21
Other current habitutes	19	17,212.75	18,410.19
T-4-11:-Lilidia	194	18,518.85	18,665.75
Total liabilities	19		53,612.58
Total equity and liabilities	5	53,611.05	55,012.58

Summary of significant accounting policies

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Sylvatotech (in its of the control of the control

By Order of the board to Gss Insect Limited

Bhargav Marepally CEO & Managing Director DIN: 00505098

Place: Hyderabad Date: 14-November-2024

Consolidated Statement of Cash Flows

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

Profit (lass) before tax Profit (lass) before tax to net cash flows: - - -		For the year ended	For the year ended
Profit (Jass) before tax 57.4 67.29 Adjustments to reconcile profit before tax to net cath flows:		30 September 2024	31 March 2024
Adjustments to reconcile profit before tax to net cath flores: Depreciation of tangible assets 116.58 235.45 Profit on sale of assets 116.58 235.45 Prinance income (including fair value change in financial instruments) 34.25 313.44 Advance/Bad Debt Written off 118.66 31.96 Written of Investments -		** ***	0== 0=
Depreciation of langible assets			
Profit on sale of assets Finance incine (including fair value change in financial instruments) (2.11) (11.59)			
Finance income (including fair value change in financial instruments)	1 3		
Finance costs (including fair value change in financial instruments) 54.25 133.44 Advance/Bad Debt Written off - - Written of Investments - - Unrealized foreign exchange loss/gain 18.66 31.96 Re-measurement gains/ (losses) on defined benefit plan - (1.43) Working capital adjustments: - (1.55.63) (2.59.95) (1.54.63) (Increase)/ decrease in total receivables (55.99.5) (1.54.63) 340.64 18.6 19.18 (Increase)/ decrease in other assets (1.746.42) 340.64 18.85 171.18 18.16 19.28 1			
Advance/Bad Debt Written of Tivestments - - Written of Investments - - Unrealized foreign exchange loss/gain 18.66 31.96 Re-measurement gains/ (losses) on defined benefit plan - (1.43) Working capital adjustments: - - (Increase)/ decrease in trade receivables 559.95 11,546.63) (Increase)/ decrease in other assets (1,746.42) 340.64 Increase/ (decrease) in other assets (1,746.42) 340.64 Increase/ (decrease) in trade payables 88.54 171.18 Increase/ (decrease) in current tax asset (0.37) 41.95 Increase/ (decrease) in other financial liabilities (1,281.48) 15,586.51 Increase/ (decrease) in other current liabilities (3.56) 5.58 Increase/ (decrease) in other current liabilities (1,182.84) 13,688.49 Increase/ (decrease) in other current liabilities (1,182.84) 13,688.49 Increase at flow spaid (3.45) (2.28.09 Net cash flows from operating activities (1,17.40) 13,688.49 Purchase of fixed assets, inclu	` <u> </u>	•	,
Written of Investments 1.8.66 3.1.96 Re-measurement gains/ (losses) on defined benefit plan - (1.43) Working capital adjustments: - (1.54) (Increase)/ decrease in trade receivables (559.95) (1.545.63) (Increase)/ decrease in trade receivables (559.95) (1.545.63) (Increase)/ decrease in other assets (1,764.62) 340.64 Increase/ (decrease) in trade payables 88.54 171.18 Increase/ (decrease) in other assets (0.37) 41.95 Increase/ (decrease) in other innancial liabilities (1.281.43) 15.586.51 Increase/ (decrease) in other funancial liabilities (1.281.43) 15.586.51 Increase/ (decrease) in other current liabilities (3.56) 5.38 Increase/ (decrease) in other current liabilities (1.281.43) 13.688.49 Increase/ (decrease) in other current liabilities (3.56) 5.38 Increase/ (decrease) in other current liabilities (3.56) 5.28 Increase/ (decrease) in content current liabilities (3.56) 5.28 Increase/ (decrease) in current liabilities (3.56) 6.28		54.25	133 44
Unrealized foreign exchange loss/gain 18.66 31.96 Re-measurement gains/ (losses) on defined benefit plan - (1.43) Working captula dajusments: - (1.54) (Increase)/ decrease in trade receivables 559.95 (1.545.63) (Increase)/ decrease in trade receivables (1,764.42) 340.64 (Increase)/ decrease in trade payables (1,764.42) 340.64 Increase/ (decrease) in trade payables (5.08) 2.87 Increase/ (decrease) in current tax asset (0.37) 41.95 Increase/ (decrease) in other financial liabilities (1,281.48) 15,586.51 Increase/ (decrease) in other current liabilities (3.50) 5.88 Increase (decrease) in other current liabilities (3.50) (2.82 Procease (decrease) in other current liabilities (3.50) (2.82 Increase (decrease) in other current liabilities (3.50) (2.82			i#
Re-measurement gains/ (losses) on defined benefit plan			
Morking capital adjustments: (Increase) decrease in tade receivables (559.95) (1,545.63) (1,545.63) (1,646.24) (1,746.42)	Unrealized foreign exchange loss/gain	18.66	31.96
(Increase)/ decrease in loans (559,95) (1,545,63) (Increase)/ decrease in loans 2,080,68 (2,181,75) (Increase)/ decrease in other assets (1,746,42) 340,64 Increase/ (decrease) in trade payables 88,54 171,18 Increase/ (decrease) in provisions (5,08) 2,87 Increase/ (decrease) in other financial liabilities (0,37) 41,95 Increase/ (decrease) in other financial liabilities (1,281,48) 15,586,51 Increase/ (decrease) in other current liabilities (3,56) 5,58 Increase/ (decrease) in other current liabilities (3,56) 1,58 Increase/ (decrease) in other current liabilities (3,56) 1,58 Increase/ (decrease) in other current liabilities (3,56) 1,58 Increase in decrease in other current liabilities (3,56) 1,58 Increase in flows from operating activities (3,25) 1,58 Purchase of fixed assets, including intangible assets, CWIP and capital (43,20) (2,720,54) advances 1,25 43 42,25 Increase in Goodwill on Consolidation due to difference in exchange rate	Re-measurement gains/ (losses) on defined benefit plan		(1.43)
(Increase)/ decrease in loans 2,080.68 (2,181.75) (Increase)/ decrease in other assets (1,746.42) 340.64 Increase/ (decrease) in trade payables 88.54 171.18 Increase/ (decrease) in provisions (5.08) 2.87 Increase/ (decrease) in current tax asset (0.37) 41.95 Increase/ (decrease) in other financial liabilities (1,281.48) 15,586.51 Increase/ (decrease) in other current liabilities (3.56) 5.58 Increase/ (decrease) in other current liabilities (3.56) 5.58 Income tax paid (3.456) (128.30) Net ash flows from operating activities (1,217.40) 13,560.19 Investing activities (43.20) (2,720.54) Purchase of fixed assets, including intangible assets, CWIP and capital (43.20) (2,720.54) advances 1 7.02.9 Proceeds from share capital - 14.152.15 Other bank balances 125.83 42.25 Increase in Goodwill on Consolidation due to difference in exchange rate (66.78) (26,587.17) Interest received (finance income) <td>Working capital adjustments:</td> <td>~</td> <td>뇔</td>	Working capital adjustments:	~	뇔
(Increase) decrease in other assets (1,746 42) 340.64 Increase (decrease) in trade payables 88.54 171.18 Increase (decrease) in provisions (5.08) 2.87 Increase (decrease) in other financial liabilities (0.37) 41.95 Increase (decrease) in other financial liabilities (1,281.48) 15.586.51 Increase (decrease) in other current liabilities (3.56) 5.58 Increase (decrease) in other current liabilities (3.56) 5.58 Income tax paid (3.456) (128.30) Net cash flows from operating activities (121.40) 13,560.19 Investing activities (43.20) (2,720.54) Purchase of fixed assets, including intangible assets, CWIP and capital advances (43.20) (2,720.54) Peletion in acumulated depreciation - 7.02.9 Proceeds from share capital - 1,51.51 Other bank balances 125.83 42.25 Increase in Goodwill on Consolidation due to difference in exchange rate (66.78) (26.587.17) Interest received (finance income) 2.11 11.59 Net ea	(Increase)/ decrease in trade receivables	(559.95)	(1,545.63)
Increase/ (decrease) in trade payables	(Increase)/ decrease in loans	2,080.68	(2,181.75)
Increase (decrease) in provisions	(Increase)/ decrease in other assets	(1,746.42)	340 64
Increase (decrease) in provisions	Increase/ (decrease) in trade payables	88.54	171_18
Increase (decrease) in current tax asset		(5.08)	2.87
Increase (decrease) in other financial liabilities 15,86.51 Increase (decrease) in deferred tax asset - 6.38 Increase (decrease) in other current liabilities (3.56) 5.58 Increase (decrease) in other current liabilities (3.56) (1.82.84) Income tax paid (34.56) (1.28.30) Net cash flows from operating activities (43.20) Investing activities (43.20) (2.720.54) Purchase of fixed assets, including intangible assets, CWIP and capital advances (43.20) (2.720.54) Deletion in acumulated depreciation - 70.29 Proceeds from share capital - 14,152.15 Other bank balances 125.83 42.25 Increase in Goodwill on Consolidation due to difference in exchange rate (66.78) (26,587.17) Interest received (finance income) 2.11 11.59 Net cash flows used in investing activities 17.65 (15,031.42) Proceeds / (repayment) from long term borrowings, net 1,054.69 137.03 Proceeds / (repayment) from long term borrowings, net 1,054.69 137.03 Proceeds / (repayment) from short term borrowings, net 1,054.69 137.03 Proceeds / (repayment) from short term borrowings, net 1,054.69 137.04 Interest paid (54.25) (133.44) Inflow of excess deposit in dividend unclaim account 106.14 178.42 Money received against Share Warrant - (749.00) Net cash flows from / (used in) financing activities 1,113.64 1,907.86 Net increase / (decrease) in cash and cash equivalents (86.11) 436.62 Cash and cash equivalents at the beginning of the year (refer note 10) 788.11 351.49		(0,37)	41.95
Increase/ (decrease) in deferred tax asset		(1,281.48)	15,586.51
Increase (decrease) in other current liabilities		• • • •	6.38
1,182.84 13,688.49 13,688.49 13,688.49 13,688.49 13,688.49 12,830 128.30 128.30 128.30 128.30 128.30 12.50 13,560.19 13,		(3.56)	5.58
Income tax paid (34.56) (128.30) Net cash flows from operating activities (1,217.40) 13,560.19 Investing activities Purchase of fixed assets, including intangible assets, CWIP and capital advances (43.20) (2,720.54) Deletion in acumulated depreciation - 70.29 Proceeds from share capital - 14,152.15 Other bank balances 125.83 42.25 Increase in Goodwill on Consolidation due to difference in exchange rate (66.78) (26,587.17) Interest received (finance income) 2.11 11.59 Net cash flows used in investing activities 17.65 15,031.42 Financing activities 1 1,054.69 137.03 Proceeds / (repayment) from long term borrowings, net 1,054.69 137.03 Proceeds / (repayment) from short term borrowings, net 7.06 2,474.86 Interest paid (54.25) (133.44) Interest paid (54.25) (133.44) Money received against Share Warrant - (749.00) Net cash flows from/ (used in) financing activities 1,113.64 1,907.86			
Net cash flows from operating activities (1,217.40) 13,560.19 Investing activities Furchase of fixed assets, including intangible assets, CWIP and capital advances (43.20) (2,720.54) Deletion in acumulated depreciation - 70.29 Proceeds from share capital - 14,152.15 Other bank balances 125.83 42.25 Increase in Goodwill on Consolidation due to difference in exchange rate (66.78) (26,587.17) Interest received (finance income) 2.11 11.59 Net cash flows used in investing activities 17.65 (15,031.42) Financing activities 7.06 2,474.86 Proceeds / (repayment) from long term borrowings, net 1,054.69 137.03 Proceeds / (repayment) from long term borrowings, net 7.06 2,474.86 Interest paid (54.25) (133.44) inflow of excess deposit in dividend unclaim account 106.14 178.42 Money received against Share Warrant - (749.00) Net increase / (decrease) in cash and cash equivalents (86.11) 436.62 Cash and cash equivalents at the beginning of the year (refer note	Income tax paid		
Purchase of fixed assets, including intangible assets, CWIP and capital advances (43.20) (2,720.54) Deletion in acumulated depreciation - 70.29 Proceeds from share capital - 14,152.15 Other bank balances 125.83 42.25 Increase in Goodwill on Consolidation due to difference in exchange rate (66.78) (26,587.17) Interest received (finance income) 2.11 11.59 Net cash flows used in investing activities 17.65 (15,031.42) Financing activities - 1,054.69 137.03 Proceeds / (repayment) from long term borrowings, net 7.06 2,474.86 Interest paid (54.25) (133.44) inflow of excess deposit in dividend unclaim account 106.14 178.42 Money received against Share Warrant - (749.00) Net cash flows from/ (used in) financing activities 1,113.64 1,907.86 Net increase / (decrease) in cash and cash equivalents (86.11) 436.62 Cash and cash equivalents at the beginning of the year (refer note 10) 788.11 351.49	·		
Purchase of fixed assets, including intangible assets, CWIP and capital advances (43.20) (2,720.54) Deletion in acumulated depreciation - 70.29 Proceeds from share capital - 14,152.15 Other bank balances 125.83 42.25 Increase in Goodwill on Consolidation due to difference in exchange rate (66.78) (26,587.17) Interest received (finance income) 2.11 11.59 Net cash flows used in investing activities 17.65 (15,031.42) Financing activities 1,054.69 137.03 Proceeds / (repayment) from long term borrowings, net 7.06 2,474.86 Interest paid (54.25) (133.44) inflow of excess deposit in dividend unclaim account 106.14 178.42 Money received against Share Warrant - (749.00) Net cash flows from/ (used in) financing activities 1,113.64 1,907.86 Net increase / (decrease) in cash and cash equivalents (86.11) 436.62 Cash and cash equivalents at the beginning of the year (refer note 10) 788.11 351.49	Investing activities		
Advances Carbon			
Deletion in acumulated depreciation 70.29		(43.20)	(2,720 54)
Proceeds from share capital 14,152,15 Other bank balances 125,83 42,25 Increase in Goodwill on Consolidation due to difference in exchange rate (66,78) (26,587,17) Interest received (finance income) 2,11 11,59 Net cash flows used in investing activities 17,65 (15,031,42) Financing activities 1,054,69 137,03 Proceeds / (repayment) from long term borrowings, net 7.06 2,474,86 Interest paid (54,25) (133,44) inflow of excess deposit in dividend unclaim account 106,14 178,42 Money received against Share Warrant - (749,00) Net cash flows from/ (used in) financing activities 1,113,64 1,907,86 Net increase / (decrease) in cash and cash equivalents (86,11) 436,62 Cash and cash equivalents at the beginning of the year (refer note 10) 788,11 351,49		9	70.29
Other bank balances 125.83 42.25 Increase in Goodwill on Consolidation due to difference in exchange rate (66.78) (26,587.17) Interest received (finance income) 2.11 11.59 Net cash flows used in investing activities 17.65 (15,031.42) Financing activities 1 1,054.69 137.03 Proceeds / (repayment) from long term borrowings, net 7.06 2,474.86 Interest paid (54.25) (133.44) inflow of excess deposit in dividend unclaim account 106.14 178.42 Money received against Share Warrant - (749.00) Net cash flows from/ (used in) financing activities 1,113.64 1,907.86 Net increase / (decrease) in cash and cash equivalents (86.11) 436.62 Cash and cash equivalents at the beginning of the year (refer note 10) 788.11 351.49	·		
Increase in Goodwill on Consolidation due to difference in exchange rate (66.78) (26,587.17) Interest received (finance income) 2.11 11.59 Net cash flows used in investing activities 17.65 (15,031.42) Financing activities Proceeds / (repayment) from long term borrowings, net 1,054.69 137.03 Proceeds / (repayment) from short term borrowings, net 7.06 2,474.86 Interest paid (54.25) (133.44) inflow of excess deposit in dividend unclaim account 106.14 178.42 Money received against Share Warrant - (749.00) Net cash flows from/ (used in) financing activities 1,113.64 1,907.86 Net increase / (decrease) in cash and cash equivalents (86.11) 436.62 Cash and cash equivalents at the beginning of the year (refer note 10) 788.11 351.49	•	125.83	
Interest received (finance income) 2.11 11.59 Net cash flows used in investing activities 17.65 (15,031.42) Financing activities 1 1,054.69 137.03 Proceeds / (repayment) from long term borrowings, net 7.06 2,474.86 Interest paid (54.25) (133.44) inflow of excess deposit in dividend unclaim account 106.14 178.42 Money received against Share Warrant - (749.00) Net cash flows from/ (used in) financing activities 1,113.64 1,907.86 Net increase / (decrease) in cash and cash equivalents (86.11) 436.62 Cash and cash equivalents at the beginning of the year (refer note 10) 788.11 351.49			
Net cash flows used in investing activities 17.65 (15,031.42) Financing activities		, ,	
Financing activities Proceeds / (repayment) from long term borrowings, net 1,054.69 137.03 Proceeds / (repayment) from short term borrowings, net 7.06 2,474.86 Interest paid (54.25) (133.44) inflow of excess deposit in dividend unclaim account 106.14 178.42 Money received against Share Warrant - (749.00) Net cash flows from/ (used in) financing activities 1,113.64 1,907.86 Net increase / (decrease) in cash and cash equivalents (86.11) 436.62 Cash and cash equivalents at the beginning of the year (refer note 10) 788.11 351.49	•		
Proceeds / (repayment) from long term borrowings, net 1,054.69 137.03 Proceeds / (repayment) from short term borrowings, net 7.06 2,474.86 Interest paid (54.25) (133.44) inflow of excess deposit in dividend unclaim account 106.14 178.42 Money received against Share Warrant - (749.00) Net cash flows from/ (used in) financing activities 1,113.64 1,907.86 Net increase / (decrease) in cash and cash equivalents (86.11) 436.62 Cash and cash equivalents at the beginning of the year (refer note 10) 788.11 351.49	Net cash flows used in investing activities	17.05	(15,031.42)
Proceeds / (repayment) from short term borrowings, net 7.06 2,474.86 Interest paid (54.25) (133.44) inflow of excess deposit in dividend unclaim account 106.14 178.42 Money received against Share Warrant - (749.00) Net cash flows from/ (used in) financing activities 1,113.64 1,907.86 Net increase / (decrease) in cash and cash equivalents (86.11) 436.62 Cash and cash equivalents at the beginning of the year (refer note 10) 788.11 351.49	Financing activities		
Interest paid (54.25) (133.44) inflow of excess deposit in dividend unclaim account 106.14 178.42 Money received against Share Warrant - (749.00) Net cash flows from/ (used in) financing activities 1,113.64 1,907.86 Net increase / (decrease) in cash and cash equivalents (86.11) 436.62 Cash and cash equivalents at the beginning of the year (refer note 10) 788.11 351.49	Proceeds / (repayment) from long term borrowings, net	,	
inflow of excess deposit in dividend unclaim account Money received against Share Warrant Net cash flows from/ (used in) financing activities Net increase / (decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year (refer note 10) 106.14 178.42 (749.00) 1,113.64 1,907.86 1,113.64 1,907.86	Proceeds / (repayment) from short term borrowings, net	7.06	2,474_86
Money received against Share Warrant Net cash flows from/ (used in) financing activities 1,113.64 Net increase / (decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year (refer note 10) 1,113.64 1,907.86 1,113.64 1,907.86 1,36.62 1,36.62	Interest paid	,	
Net cash flows from/ (used in) financing activities1,113.641,907.86Net increase / (decrease) in cash and cash equivalents(86.11)436.62Cash and cash equivalents at the beginning of the year (refer note 10)788.11351.49	inflow of excess deposit in dividend unclaim account	106.14	178.42
Net increase / (decrease) in cash and cash equivalents (86.11) 436.62 Cash and cash equivalents at the beginning of the year (refer note 10) 788.11 351.49	Money received against Share Warrant		(749.00)
Cash and cash equivalents at the beginning of the year (refer note 10) 788.11 351.49		1,113.64	1,907,86
Cash and cash equivalents at the beginning of the year (refer note 10) 788.11 351.49	Net increase / (decrease) in cash and cash equivalents	(86.11)	436,62
		788.11	351.49
		702.00	788.11

Summary of significant accounting policies

Place: Hyderabad Date: 14-November-2024 3

By Order of the board for Gss Infotech Limited

Bhargav Marepally CEO & Managing Director DIN: 00505098

GSS INFOTECH LIMITED SEGMENT-WISE CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER SEPTEMBER 2024

Rs. In Lakhs

	3	3 Months Ended		H1 24	H1 23	FY - 23-24
Particulars	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
(net sales/income from each segment						
should be disclosed under this head)						
a.Software Business	2,261.68	1,947.64	2,072.26	4,209.33	4,138.96	8,463.18
b.Trading Business	1,102.53	1,032.14	2,398.23	2,134.67	4,665.84	8,618.86
Total	3,364.22	2,979.78	4,470.50	6,344.00	8,804.81	17,082.04
Less, Inter Segment Revenue	E	-	-	-	,	=:,==::
Net sales / Income from Operations	3,364.22	2,979.78	4,470.50	6,344.00	8,804.81	17,082.04
2.Segment Results (Profit) (+) / Loss (-)						
before tax and interest from each segment					1	2
a.Software Business	38.83	58.71	56.21	97.54	170.77	928.89
b.Trading Business	2.38	2.60	5.66	4.98	15.91	36.21
Total	41.21	61.31	61.87	102.52	186.68	965.10
Less: 1.Interest	23.57	21.54	17.75	45.11	43.32	92.17
2.Other Un-allocable Expenditure	:(4)	æs	#	:ac	1526	
3.Un-allocable Income	340	- 20	-	9.	(e)	-
Total Profit Before Tax	17.63	39.77	44.12	57.41	143.36	872.93
3. Segment Assets	+					
a.Software Business	60,978.66	61,089.07	34,949.51	60,978.66	34,949.51	61,173.54
b.Trading Business	7,885.76	8,493.99	5,489.13	7,885.76	5,489.13	7,960.81
Total Assets	68,864.42	69,583.06	40,438.64	68,864.42	40,438.64	69,134.35
4. Segment Liabilities		11,111100		00,00 12	10, 150.04	00)104100
a.Software Business	60,978.66	61,089.07	34,949.51	60,978.66	34,949.51	61,173.54
b.Trading Business	7,885.76	8,493.99	5,489.13	7,885.76	5,489.13	7,960.81
Total Liabilities	68,864.42	69,583.06	40,438.64	68,864.42	40,438.64	69,134.35

Place : Hyderabad

Date: 14-November-2024

For GSS INFOTECH LIMITED

BHARGAV MAREPALLY MANAGING DIRECTOR



Phone: 2331 1587

2331 8152 Fax: 2339 7182

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 ended 30th September,2024("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 5th 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 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad Date: 14-11-2024 For Rambabu& Co., Chartered Accountants

Reg. No.0029769

Partner

M. No. 026548

UDIN: 24026548BKAMWD3233

Branch Office : # 24A-5-17, E.G. Towers, Tikkana Somayajulu Street, Ashok Nagar, Eluru - 2. Ph.: 08812-224944

Phone: 2331 1587 2331 8152

Fax: 2339 7182

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 ended 30thSeptember,2024 (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



Branch Office: #24A-5-17, E.G. Towers, Tikkana Somayajulu Street, Ashok Nagar, Eluru - 2. Ph.: 08812-224944

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 unaudited financial results includes the interim financial statements/ financial information of above subsidiaries which have not been reviewed by their auditors, whose interim financial statements/ financial information reflect total revenue of Rs.3364.21 lakhs total net profit after tax of Rs.10.18 lakhs and total comprehensive income of Rs.66.55 lakhs for the Quarter ended September 30, 2024, as considered in the Statement. According to the information and explanations given to us by the Management, the interim financial statements/ financial information is not material to the Group. Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial statements/ financial information certified by the Management.

Place: Hyderabad Date: 14-11-2024 For Rambabu & Co., Chartered Accountants

Reg. No.002**9**76S

Partner

CHARTERED

UDIN: **24026548BKAMWE7531** M. No. 026548



Date: 14.11.2024

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

Dear Sir/Madam,

<u>Sub.</u>: Declaration pursuant to Reg 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company M/s. Rambabu & Co, Chartered Accountants (Firm Registration Number: 002976S) have issued Limited Review Report with unmodified opinion on the Unaudited Standalone and Consolidated Financial Results of the Company for the second quarter and half year ended on 30th September, 2024.

The declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

The above is for your information and record.

Yours faithfully, For GSS Infotech Limi

P.S. Phaninder Nath Chief Financial Officer

GSS Infotech Limited



Annexure-A

BRIEF PROFILE OF MR. SONU KUMAR

The details required under Regulation 30 of the Listing Regulations read with SEBI Circular No SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13 July 2023 are given below:

Date of Appointment	14.11.2024	
Term of Appointment Mr. Sonu Kumar will be responsible for all the function of Appointment Term of Appointment Mr. Sonu Kumar will be responsible for all the function of the Section of Companies Act, 2013. He will also be the Companies Act, 2013. He will also be the Companies are quired under Regulation 6 of the SE Obligations and Disclosure Requirements) Report of the Section of Companies Act, 2013. He will also be the Companies Act, 2013. He will also be the Companies Act, 2013. He will also be the Section of Companies Act, 2013. He will also be the Companies Act, 2013. He will also be the Companies Act, 2013. He will also be the Section of Companies Act, 2013. He will also be the Companies Act, 2013. He will also be the Section of		
Reason for Change Appointment of Company Secretary & Compliance Off		
(Appointment)		
Brief Profile	Mr. Sonu Kumar has done Masters in Commerce from IGNOU, New Delhi and First group of CA Final Chartered Accountancy Course and also is a Member of Institute of Company Secretaries of India. He has an overall experience of five years and is having vast knowledge of Company Laws, SEBI, Listing Compliances, Secretarial Compliances and Corporate Governance.	
Disclosure of relationship with	Mr. Sonu Kumar is not related to any of the Directors.	
Brief Profile	IGNOU, New Delhi and First group of CA Final Charter Accountancy Course and also is a Member of Institute Company Secretaries of India. He has an over experience of five years and is having vast knowledge Company Laws, SEBI, Listing Compliances, Secretar Compliances and Corporate Governance.	