

Date: 05/02/2025

To,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (East), Mumbai - 400 051

Trading Symbol: GVPTECH

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the quarter ended December 31, 2024

Pursuant to the Securities and Exchange Board of India circular dated December 31, 2024, please find attached the Integrated Filing (Financial) for the quarter ended December 31, 2024.

In this respect, we are attaching herewith Standalone Unaudited financial results of the Company, and auditors review report thereon for the quarter ended on December 31, 2024

This is for information and records.

Thanking You.

Yours faithfully,

For GVP Infotech Limited (Formerly Known as Fourth Dimension Solutions Limited)

Dhaval Mistry
Director
DIN: 03411290



Purushottam Khandelwal & Co.

Chartered Accountants

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

To
The Board of Directors
GVP INFOTECH LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of GVP INFOTECH LIMITED (the Company) for the quarter three / nine month ended December 31st, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the 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 Statement is free of material misstatement. 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.

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4. We have observed that the company did not establish a provision for doubtful debts viz Minosha India Ltd (formally known as RICOH India Limited) amounting to Rs.110.02 crores (however, the company has initiated the arbitration proceeding for claim of ₹. 395 Crores(appx) against Minosha India Limited (Formerly Knowns as RICOH India Limited) for various project executed jointly.), RUDSICO amounting to Rs. 40 crores (Arbitration notice served to RUDSICO, local self-government Department to invoke Arbitration as on 06.03.2023 for non-payment and termination of "Smart Rajasthan" contract for Rs. 35.28 Cr. Presently the matter is pending before Hon'ble High court of Jaipur for appointment of Arbitrator as per the terms of contract.), Ind AS 37 requires entities to recognize a provision for doubtful debts when there is a possibility that the company will be able to collect all the amounts due from its debtors is uncertain. The provision should reflect the best estimate of the credit losses that are likely to be incurred on the company's receivables portfolio. By not establishing a provision for doubtful debts, the company's financial statements may be misstated by overstatement of trade receivables and understatement of Expenses.
5. The Company has filed application U/S 9 of IBC,2016 against Link well Tele systems Pvt ltd for outstanding amount of Rs 7.90 Crore, the same is pending before Hon'ble NCLT Hyderabad, however, the Company has not made any provision against the same as per IND AS-37
6. Based on our review conducted as 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad
Date: 05-02-2025

For Purushottam Khandelwal & Co.
Chartered Accountants
FRN. 0123825W



M. C. Rao

CA Mahendrasingh S Rao
Partner

Membership No. : 154239
UDIN: 25154239BMGYVK8135

GVP INFOTECH LIMITED

(Formerly Known as Fourth Dimension Solutions Limited)

CIN: L74110DL2011PLC221111

Reg. Off: No. 710, Naurang House, KG Road, Connaught Place, New Delhi-110001

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Statement of Unaudited Financial Result for the Quarter and Nine Months ended December 31st, 2024

		(Rs. In Lakhs except per share data)					
Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31-Dec-2024	30-Sep-2024	31-Dec-2023	31-Dec-2024	31-Dec-2023	31-Mar-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	(a) Revenue from operation	25.32	38.93	873.12	365.12	2,663.61	3,325.11
	(b) Other Income	0.74	42.08	0.73	94.80	22.74	33.63
	Total Income	26.05	81.01	873.85	459.92	2,686.35	3,358.74
2	Expenses						
	(a) Cost of material consumed	0.00	0.00	0.00	0.00	0.00	2890.11
	(b) Purchase of stock-in-trade	0.00	0.00	868.99	299.91	2572.40	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock in trade	0.00	0.00	-15.89	-14.00	-15.89	-23.86
	(d) Employee benefits expense	17.08	12.46	7.72	47.91	20.84	29.22
	(e) Finance cost	0.00	0.00	0.13	0.00	0.53	4.33
	(f) Depreciation and Amortisation Expenses	5.41	5.41	8.13	16.23	25.25	31.43
	(f) Other expenses	71.96	61.06	63.97	162.81	102.94	141.02
	Total Expenses	94.46	78.93	933.05	512.86	2,706.07	3,072.25
3	Profit/ (Loss) from Operations before	(68.40)	2.08	(59.20)	(52.94)	(19.72)	286.49
	Exceptional Items and tax (1-2)						
4	Exceptional items	-	-	-	-	-	-
5	Profit/ (Loss) before tax (3±4)	(68.40)	2.08	(59.20)	(52.94)	(19.72)	286.49
6	Tax expense						
	Current tax expense	-	-	-	-	-	-
	Tax adjustment of earlier years	-	-	-	-	-	-
	Deffered Tax	-	-	-	-	-	(2.66)
7	Net Profit/ (Loss) for the period (5±6)	(68.40)	2.08	(59.20)	(52.94)	(19.72)	283.83
8	Other comprehensive income, net of income tax						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Items that will be reclassified to profit or loss-	-	-	-	-	-	-
	Total other comprehensive income, net of income tax	-	-	-	-	-	-
9	Total comprehensive income for the period	(68.40)	2.08	(59.20)	(52.94)	(19.72)	283.83
10	Paid up capital	3,257.23	3,257.23	3,257.23	3,257.23	3,257.23	3,257.23
11	Other equity excluding revaluation reserve	13,484.65	13,715.80	13,399.73	13,484.65	13,399.73	13,700.34
12	Earnings Per Share						
	*Face Value (in Rs. Per Share)	2	2	2	2	2	2
	(a) Basic	(0.04)	0.00	(0.04)	(0.03)	(0.01)	0.17
	(b) Diluted	(0.04)	0.00	(0.04)	(0.03)	(0.01)	0.17

*Note: 1) The above results were reviewed by the audit Committee and were approved and taken on record by the Board of Directors in their meeting held on 05th February 2025
2) The figures for the previous periods/ year have been regrouped/ reclassified, wherever necessary, to make them comparable with those of the current period.

By Order of the Board
For GVP INFOTECH LIMITED
Reg. No. 221111
Dhaval Mishra
Director
DIN: 03411290

Place :- New Delhi
Date:- 05-02-2025

- A. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. – **Not Applicable**
- B. Format for Disclosing Outstanding Default on Loans and Debt Securities – **Not Applicable, No Default**
- C. Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Not Applicable**
- D. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable**