



Integrating People, Process and Technology

Date: 20.03.2026

To,
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai – 400051
Scrip Symbol: GSS

Dear Sir/Madam,

Sub: Clarification on Financial Results submitted to the Stock Exchange on February 12, 2026

This is in reference to your email dated March 12, 2026, regarding the missing UDIN in the Limited Review Report issued by the Statutory Auditor.

In this regard, we are enclosing herewith the Limited Review Report of the Statutory Auditor containing the UDIN details.

Further, we wish to inform you that the relevant information and supporting documents had already been submitted to the Exchange via takeover email dated February 17, 2026, wherein the reason for the missing UDIN was duly explained. Additionally, a clarification letter along with the supporting documents was again submitted on March 11, 2026, in response to your email of the same date.

In view of the above, we respectfully request you to kindly condone this matter, as the circumstances leading to the delay were beyond the control of the Company, and to consider the submission of the Financial Results along with the Limited Review Report as being in compliance with the applicable regulations.

Thanking you
Yours faithfully,
For GSS Infotech Limited

BHARGAV
MAREPALLY
Digitally signed by
BHARGAV
MAREPALLY
Date: 2026.03.20
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Bhargav Marepally
Managing Director
DIN: 00505098

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 | www.gssinfotech.com
CIN No: L72200TG2003PLC041860



RAMBABU & CO.,
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and year to date 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 nine months ended 31st December, 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 5th July, 2016.

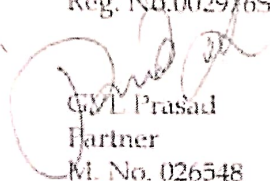
This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 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: 12-02-2026

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


GVL Prasad
Partner
M. No. 026548



UDIN: 26026548EM97PR1466



RAMBABU & CO.,
CHARTERED ACCOUNTANTS

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 nine months ended 31st December, 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

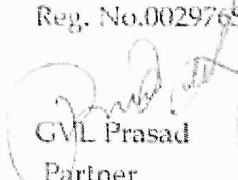


5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 CSS Infotech Inc, which have not been reviewed by their auditor whose financial statements / Unaudited financial results reflect total revenue of Rs. Nil, total net loss after tax of Rs.23.21 lakhs and total comprehensive loss of Rs.23.21 lakhs for the quarter ended 31st December 2025; Total revenue of Rs. Nil, total net loss after tax of Rs.0.66 lakhs and total comprehensive loss of Rs.0.66 lakhs for the quarter ended 31st December 2025 and total revenue of Rs. 1,703.65, total net loss after tax of Rs.0.14 lakhs and total comprehensive loss of Rs.0.14 lakhs respectively for the quarter ended 31st December 2025.

Place: Hyderabad

Date: 12-02-2026

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


GVL Prasad
Partner

M. No. 026548

UDIN: 260265482KVBCG6047