



Integrating People, Process and Technology

Date: 30.05.2025

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 Friday, 30th May, 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 Friday, i.e., 30th May, 2025 have transacted the following business: -

1. Considered and approved the Standalone Audited Financial Results of the Company for the Quarter and Financial Year ended on 31st March, 2025.
2. Considered and approved the Consolidated Audited Financial Results of the Company for the Quarter and Financial Year ended on 31st March, 2025.
3. Declaration duly signed by our Chief Financial Officer that the Audit Reports issued by the Statutory Auditors on the Annual Financial Results for the year ended 31.03.2025 were with unmodified opinions.
4. Considered the Independent Auditor's Report of the Statutory Auditors of the Company, M/s. Rambabu & Co., on the above Audited Financial Results, on both Standalone and Consolidated basis.
5. 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, 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



Integrating People, Process and Technology

The Board Meeting commenced at 06.30 PM and concluded at 12.30 AM. We request you to take the same on record.

Yours faithfully,

For GSS Infotech Limited

SONU
KUMAR

Digitally signed
by SONU KUMAR
Date: 2025.05.31
00:34:37 +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 | www.gssinfotech.com

CIN No: L72200TG2003PLC041860

**INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF ANNUAL STANDALONE
FINANCIAL RESULTS AND QUARTERLY STANDALONE FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF GSS INFOTECH LIMITED

Opinion

We have (a) audited the accompanying Statement of Standalone Financial Results for the quarter and year ended March 31, 2025 and (b) Standalone Financial Results for the quarter ended 31 March 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year (refer 'Other Matter' paragraph below) which were subject to limited review by us, both included in the accompanying "Statement of Standalone Audited Results for the Quarter and Year ended 31 March 2025" ("the Statement" / "Standalone Financial Results") of GSS INFOTECH LIMITED ("the Company"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations) and both included in the Statement.

In our opinion and to the best of our information and according to the explanations given to us, Standalone Financial Results for the quarter and year ended March 31, 2025:

a. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

b. gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the three months and year ended March 31, 2025.

With respect to the Standalone Financial Results for the quarter ended 31 March, 2025 based on our review, nothing has come to our attention that causes us to believe that the accompanying Statement, 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.

Basis for Opinion

We conducted our audit of this Standalone Financial Results in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report.



We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the independence requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Standalone Financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit/(loss) and other comprehensive income and other financial information of the Company in accordance with Ind AS 34 prescribed under section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

a) Audit of the Standalone Financial Results for the quarter and year ended 31 March 2025

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.



16. ✓ 30/5/2025 ✓

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced.



6.1 → 30/5/2021

We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

b) Review of the Standalone Financial Results for quarter ended 31 March 2025

We conducted our review of the Standalone Financial Results for the quarter ended 31 March, 2025 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

Other Matter

The Statement includes the Standalone Financial Results for the quarter ended 31 March 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our opinion on the Statement is not modified in respect of this matter.


Place: Hyderabad

Date: 30.05.2025

UDIN: 25255088BMKMLH7085



For RAMBABU & CO.,
Chartered Accountants
Reg. No.002976S


RAVIKUMAR KILARAPU N V
Partner
M.No. 255088

INDEPENDENT AUDITOR'S REPORT

**TO THE BOARD OF DIRECTORS OF
GSS INFOTECH LIMITED**

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying consolidated financial results of GSS Infotech Limited (hereinafter referred to as the holding Company) and its subsidiaries (Holding Company and its subsidiaries together referred to as the Group) for the quarter and year ended March 31, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us, the consolidated financial Results for the quarter and year ended March 31, 2025:

- (i) includes the annual financial results of the following entities

M/s. GSS Healthcare IT Solutions Private Limited

M/s. GSS IT Solutions Private Limited

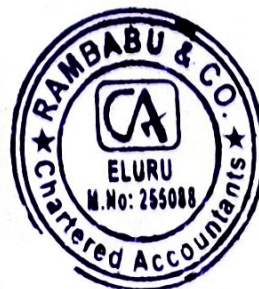
M/s. GSS Infotech Inc

M/s. Polimeraa's Limited

M/s. Polimeraa's Retail Private Limited

- (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

- (iii) gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.

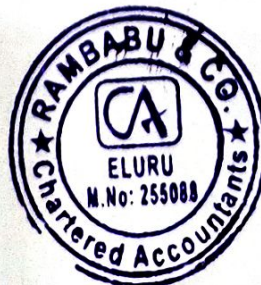


Basis for Opinion

We conducted our audit of this Consolidated Financial Results in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the independence requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.



K.T. → 30/5/2024

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

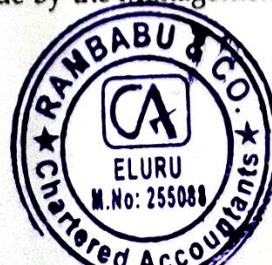
The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.



K. V. S. 30/5/2024

- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Consolidated Financial Results of the Company to express an opinion on the Consolidated Financial Results.

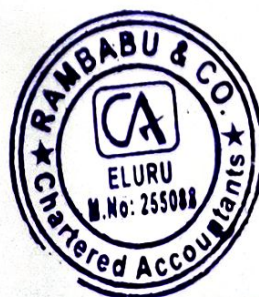
Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

The consolidated financial results include the audited financial statements/ financial results of two subsidiaries namely GSS Healthcare IT Solutions Private Limited and GSS IT Solutions Private Limited which have been audited by us whose financial statements / financial results reflect total assets of Rs. 44.99 lakhs as at 31 March, 2025 total revenue of Rs.



6.1 ✓ 30/5/2025

Nil, total net loss after tax of Rs. 0.1 lakhs and total comprehensive income of Rs. Nil for the year ended 31 March 2025.

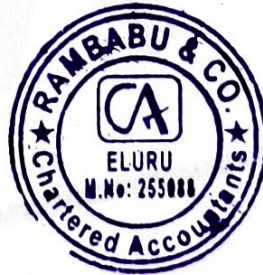
The consolidated financial results include the financial statements/ financial results of two subsidiaries namely GSS Infotech Inc, Polimeraas Limited and Polimeraas Retail Private Limited which have been audited by its independent auditors whose financial statements / financial results reflect total assets of Rs.26,651.09 lakhs as at 31 March 2025 total revenue of Rs. 12,188.35 lakhs, total net loss after tax of Rs. 247 lakhs and total comprehensive income of Rs. Nil for the year ended 31 March 2025. The independent auditors reports on financial statements/ Financial Results of the entity has been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of the entity, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

The Statement includes the Consolidated Financial Results for the quarter ended 31 March 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our opinion on the Statement is not modified in respect of this matter.

Place: Hyderabad
Date: 30-05-2025

UDIN: 25255088BMKMLI6577



For RAMBABU & CO.,
Chartered Accountants
Reg. No.002976S

G. K. N. V.
RAVIKUMAR KILARAPU N V
Partner
M.No. 255088

30/5/2025

GSS INFOTECH LIMITED

Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2025

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

	Particulars	Quarter ended Mar 31, 2025 (Audited)	Quarter ended December 31, 2024 (Unaudited)	Quarter ended Mar 31, 2024 (Audited)	Year to Date Mar 31, 2025 (Audited)	Year ended March 31, 2024 (Audited)
	Income:					
I	Revenue from operations	281.97	187.98	241.59	887.76	1,100.99
II	Other Income	1.27	44.87	4.52	50.02	20.74
III	Total income	283.24	232.85	246.11	937.78	1,121.72
IV	Expenses:					
	a) Direct costs	-	0.16	0.01	0.16	98.54
	b) Employee Benefits Expenses	91.33	89.18	101.16	369.61	435.65
	c) Finance Costs	0.37	0.08	0.14	0.71	0.70
	d) Depreciation & Amortization expenses	1.06	1.02	2.74	4.09	8.77
	e) Administrative & Other Expenses	130.60	114.01	128.15	417.27	431.90
	Total expense	223.36	204.45	232.21	791.84	975.57
V	Profit before exceptional items and tax	59.88	28.40	13.90	145.94	146.16
VI	Exceptional Items	-	-	-	-	-
VII	Profit before tax	59.88	28.40	13.90	145.94	146.16
VIII	Tax expense:					
	(1) Current tax	10.26	13.50	6.56	54.43	113.26
	(1a) Income Tax Relating to earlier years	(20.72)	-	-	(20.72)	-
	(2) Deferred tax benefit	-	-	1.88	2.28	2.13
	Total Tax Expense	(10.46)	13.50	8.44	35.99	115.39
IX	Profit After Tax	70.34	14.90	5.46	109.95	30.77
X	Other comprehensive income	10.11	-	(1.43)	10.11	(1.43)
XI	Total comprehensive income for the year	80.45	14.90	4.03	120.06	29.34
	Earning per equity share (Before Exceptional Items)					
	(1) Basic	0.27	0.06	0.03	0.42	0.17
	(2) Diluted	0.27	0.06	0.03	0.42	0.17
XII	Earning per equity share (after Exceptional Items)					
	(1) Basic	0.27	0.06	0.03	0.42	0.17
	(2) Diluted	0.27	0.06	0.03	0.42	0.17

Notes:

- 1 The above Standalone Audited 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
- 2 The standalone financial results relates to "software services" as the only reportable single segment of the company
- 3 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".
- 4 Previous period figures have been regrouped / reclassified wherever necessary to conform to the current period classification.
- 5 Other Income includes Reversal of Expenses of Rates & Taxes paid in previous FY 23-24

For and on behalf of the board



Bhargav Marepally
CEO & Managing Director
DIN: 00505098

Hyderabad
Date: 30-May-2025

GSS Infotech Limited
Standalone Balance Sheet

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

	Note	As at 31 March 2025	As at 31 March 2024
Assets			
Non-current assets			
Property, plant and equipment	4	14.81	17.25
Intangible assets	5	0.78	0.78
Financial assets			
Investments	6	36,489.79	36,439.79
Loans and Advances	7	4,413.67	-
Deferred Tax Assets (net)	8	11.95	14.23
Other non-current assets	9	58.64	35.00
		<u>40,989.63</u>	<u>36,507.05</u>
Current assets			
Financial assets			
Trade receivables	10	69.42	150.81
Cash and cash equivalents	11	52.06	136.85
Other bank balances	12	61.75	208.52
Other Financial Assets	7	-	24.36
Current Tax Assets (Net)	13	456.23	463.00
Other current assets	9	217.36	4,442.58
		<u>856.82</u>	<u>5,426.12</u>
Total assets		<u>41,846.45</u>	<u>41,933.17</u>
Equity and Liabilities			
Equity			
Equity share capital	14	2,615.68	2,615.68
Other equity	15	21,298.79	21,178.73
Total equity		<u>23,914.48</u>	<u>23,794.42</u>
Non-current liabilities			
Financial Liabilities			
Borrowings	16	16,175.72	-
Provisions	17	-	3.32
		<u>16,175.72</u>	<u>3.32</u>
Current liabilities			
Financial Liabilities			
Trade payables	18	210.50	141.17
Other financial liabilities	19	1,539.09	17,978.15
Provisions	17	1.12	10.42
Other current liabilities	20	5.53	5.69
Total liabilities		<u>1,756.25</u>	<u>18,135.43</u>
Total equity and liabilities		<u>41,846.45</u>	<u>41,933.17</u>
Summary of significant accounting policies	3		

Note: Investments and Loans & Advances are subject to valuation.

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

for and on behalf of the Board of GSS Infotech Limited
CIN: L72200TG2003PLC041860

Bhargav Marepally
CEO & Managing Director
DIN: 00505098

Place: Hyderabad
Date: 30-May-2025

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

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

	For the year ended 31 March 2025	For the year ended 31 March 2024
Operating activities		
Profit before tax	145.94	146.16
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation of tangible assets	4.09	8.77
Finance income (including fair value change in financial instruments)	(2.96)	(8.47)
Finance costs (including fair value change in financial instruments)	-	-
Advance/Bad Debt Written off	-	1.44
Written of Investments	-	-
Unrealized foreign exchange loss/gain	4.15	3.27
Re-measurement gains/ (losses) on defined benefit plan	10.11	(1.43)
<i>Working capital adjustments:</i>		
(Increase)/ decrease in trade receivables	81.39	(68.25)
(Increase)/ decrease in loans	11,736.41	(1.29)
(Increase)/ decrease in other assets	4,201.58	(2,174.44)
Increase/ (decrease) in trade payables and other financial liabilities	69.33	76.46
Increase/ (decrease) in provisions	(12.62)	2.87
Increase/ (decrease) in current tax asset	6.77	33.47
Increase/ (decrease) in other financial liabilities	(16,439.06)	15,986.95
Increase/ (decrease) in other current liabilities	(0.16)	0.06
	(195.01)	14,005.55
Income tax paid	(33.71)	(113.26)
Net cash flows from operating activities	(228.72)	13,892.29
Investing activities		
Purchase of property, plant and equipment (including capital work in progress)	(1.65)	(4.98)
Proceeds from issue of share capital	-	11,791.46
Other bank balances	146.77	42.25
Interest received (finance income)	2.96	8.47
Investment in Subsidiary	-	(25,053.39)
Net cash flows used in investing activities	148.08	(13,216.19)
Financing activities		
Proceeds / (repayment) from long term borrowings, net	-	-
Proceeds / (repayment) from short term borrowings, net	-	-
Interest paid	-	-
Unrealized foreign exchange loss/gain	(4.15)	(3.27)
Money received against Share Warrant	-	(749.00)
inflow of excess deposit in dividend unclaim account	-	-
Net cash flows from/ (used in) financing activities	(4.15)	(752.27)
Net increase / (decrease) in cash and cash equivalents	(84.79)	(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 end of the year (refer note 11)	52.06	136.85

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

3

for and on behalf of the Board of GSS Infotech Limited
CIN: L72200TG2003PLC041860

Bhargav Marepally
CEO & Managing Director
DIN: 00505098Place: Hyderabad
Date: 30-May-2025

GSS INFOTECH LIMITED
Statement of Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2025

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

	Particulars	Quarter ended March 31, 2025 (Audited)	Quarter ended December 31, 2024 (UnAudited)	Quarter ended March 31, 2024 (Audited)	Year to date Mar 31, 2025 (Audited)	Year ended March 31, 2024 (Audited)
	Income:					
I.	Revenue from operations	3,889.19	1,839.47	2,405.45	9,937.98	8,463.18
	Revenue from Sale of Goods	191.37	252.82	1,658.09	2,578.85	8,618.86
II.	Other Income	0.54	43.25	823.84	70.88	840.44
III	Total Income	4,081.10	2,135.53	4,887.38	12,587.71	17,922.68
IV	Expenses:					
	a) Direct costs	2,276.75	481.81	1,659.39	5,338.75	7,321.08
	b) Employee Benefits Expenses	1,583.21	1,378.03	2,431.42	5,998.37	7,341.47
	c) Finance Costs	29.77	27.38	40.42	111.40	133.44
	d) Depreciation & Amortization expenses	20.47	58.42	171.27	195.47	235.45
	e) Administrative & Other Expenses	259.24	263.66	(115.68)	1,048.43	2,018.10
	Total Expenses	4,169.45	2,209.30	4,186.82	12,692.43	17,049.55
V	Profit before exceptional items and tax	(88.35)	(73.77)	700.56	(104.72)	873.13
VI	Exceptional Items	-	-	-	-	-
VII	Profit before tax	(88.35)	(73.77)	700.56	(104.72)	873.13
VIII	Tax expense:					
	(1) Current tax	6.29	14.45	15.26	55.30	128.30
	(1a) Income Tax Relating to earlier years	(20.72)	-	-	(20.72)	-
	(2) Deferred tax benefit	(4.62)	-	(0.95)	(2.34)	(0.70)
	Total Tax Expense	(19.06)	14.45	14.32	32.23	127.61
IX	Profit After Tax	(68.99)	(88.22)	686.24	(136.95)	745.62
X	Other comprehensive income	162.99	130.42	48.21	162.99	208.95
XI	Total comprehensive income for the year	94.00	42.19	734.45	26.04	954.57
	Earning per equity share (Before Exceptional Items)					
	(1) Basic	(0.26)	(0.34)	3.75	(0.52)	4.07
	(2) Diluted	(0.26)	(0.34)	3.75	(0.52)	4.07
XII	Earning per equity share (after Exceptional Items)					
	(1) Basic	(0.26)	(0.34)	3.75	(0.52)	4.07
	(2) Diluted	(0.26)	(0.34)	3.75	(0.52)	4.07

Notes :

- The above Consolidated Audited 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, POLIMERAAS LTD and Polimeras Retail Pvt Ltd) were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company
- 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 : 30-May-2025

GSS Infotech Limited
Consolidated Balance Sheet

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

	Note	As at 31 March 2025	As at 31 March 2024
Assets			
Non-current assets			
Property, plant and equipment	4	468.57	548.15
Capital Work in Progress	4	593.72	551.47
Goodwill		39,827.72	39,453.33
Other intangible assets	5	1,238.30	1,351.38
Financial assets			
Loans and Advances	6	4,413.67	11.93
Deferred tax assets (net)	7	16.57	10.68
Other non-current assets	8	63.70	35.00
		46,622.25	41,961.92
Current assets			
Financial assets			
Trade receivables	9	3,573.60	4,536.28
Cash and cash equivalents	10	711.03	788.11
Other bank balances	11	61.75	208.52
Other Financial Assets	6	1,947.85	2,206.26
Current Tax Assets (Net)	12	447.75	454.52
Other current assets	8	624.28	3,456.96
		7,366.26	11,650.66
Total assets		53,988.51	53,612.58
Equity and Liabilities			
Equity share capital			
Equity share capital	13	2,615.69	2,615.69
Other equity	14	32,357.19	32,331.15
Total equity		34,972.88	34,946.83
Non-current liabilities			
Financial Liabilities			
Borrowings	15	16,430.48	137.03
Provisions	16	-	3.32
		16,548.42	255.56
Current liabilities			
Financial Liabilities			
Trade payables	17	549.77	286.45
Other financial liabilities	18	1,905.62	18,102.11
Provisions	16	1.12	10.42
Other current liabilities	19	10.71	11.21
		2,467.22	18,410.19
Total liabilities		19,015.63	18,665.75
Total equity and liabilities		53,988.51	53,612.58
Summary of significant accounting policies	3		

Note: Investments and Loans & Advances are subject to valuation.

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

for and on behalf of the Board of GSS Infotech Limited
CIN: L72200TG2003PLC041860

Bhargav Marepally
CEO & Managing Director
DIN: 00505098

Place: Hyderabad
Date : 30-May-2025

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

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

	For the year ended 31 March 2025	For the year ended 31 March 2024
Operating activities		
Profit/ (loss) before tax	(104.72)	872.93
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation of tangible assets	195.47	235.45
Profit on sale of assets	-	-
Finance income (including fair value change in financial instruments)	(2.96)	(11.59)
Finance costs (including fair value change in financial instruments)	111.40	133.44
Advance/Bad Debt Written off	-	-
Written of Investments	-	-
Unrealized foreign exchange loss/gain	45.95	31.96
Re-measurement gains/ (losses) on defined benefit plan	10.11	(1.43)
<i>Working capital adjustments:</i>		
(Increase)/ decrease in trade receivables	962.68	(1,545.63)
(Increase)/ decrease in loans	258.41	(2,181.75)
(Increase)/ decrease in other assets	2,803.98	340.64
Increase/ (decrease) in trade payables	263.32	171.18
Increase/ (decrease) in provisions	(12.62)	2.87
Increase/ (decrease) in current tax asset	6.77	41.95
Increase/ (decrease) in other financial liabilities	(16,193.76)	15,586.51
Increase/ (decrease) in deferred tax asset	(3.55)	6.38
Increase/ (decrease) in other current liabilities	(0.50)	5.58
	(11,660.02)	13,688.49
Income tax paid	(34.58)	(128.30)
Net cash flows from operating activities	(11,694.59)	13,560.19
Investing activities		
Purchase of fixed assets, including intangible assets, CWIP and capital advances	(45.07)	(2,720.54)
Deletion in accumulated depreciation	-	70.29
Proceeds from share capital	-	14,152.15
Other bank balances	146.77	42.25
Increase in Goodwill on Consolidation due to difference in exchange rate	(374.39)	(26,587.17)
Interest received (finance income)	2.96	11.59
Net cash flows used in investing activities	(269.73)	(15,031.42)
Financing activities		
Proceeds / (repayment) from long term borrowings, net	16,293.46	137.03
Proceeds / (repayment) from short term borrowings, net	(4,401.74)	2,474.86
Interest paid	(111.40)	(133.44)
inflow of excess deposit in dividend unclaim account	106.93	178.42
Money received against Share Warrant	-	(749.00)
Net cash flows from/ (used in) financing activities	11,887.25	1,907.86
Net increase / (decrease) in cash and cash equivalents	(77.08)	436.62
Cash and cash equivalents at the beginning of the year (refer note 10)	788.11	351.49
Cash and cash equivalents at the end of the year (refer note 10)	711.04	788.11

Summary of significant accounting policies

3

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

for and on behalf of the Board of GSS Infotech Limited
CIN: L72200TG2003PLC041860

Bhargav Marepally
CEO & Managing Director
DIN: 00505098Place: Hyderabad
Date : 30-May-2025

GSS INFOTECH LIMITED

SEGMENT-WISE CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 2025

(Rs. In Lakhs)

Particulars	3 Months Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1. Segment Revenue					
(net sales/income from each segment should be disclosed under this head)					
a. Software Business	3,889.19	1,839.47	2,405.45	9,937.98	8,463.18
b. Trading Business	191.37	252.82	1,658.09	2,578.85	8,618.86
Total	4,080.55	2,092.28	4,063.54	12,516.83	17,082.04
Less, Inter Segment Revenue	-	-	-	-	-
Net sales / Income from Operations	4,080.55	2,092.28	4,063.54	12,516.83	17,082.04
2. Segment Results (Profit) (+) / Loss (-) before tax and interest from each segment					
a. Software Business	114.22	(86.61)	525.55	247.72	469.13
b. Trading Business	(202.18)	13.30	179.75	(140.96)	415.82
Total	(87.96)	(73.31)	705.30	106.76	884.95
Less: 1. Interest	0.39	0.46	5.55	2.96	11.59
2. Other Un-allocable Expenditure	-	-	-	-	-
3. Un-allocable Income	-	-	-	-	-
Total Profit Before Tax	(88.35)	(73.77)	700.56	(104.72)	873.13
3. Segment Assets					
a. Software Business	60,556.83	61,573.71	66,694.94	60,556.83	66,694.94
b. Trading Business	7,860.76	5,758.09	5,928.24	7,860.76	5,928.24
Total Assets	68,417.59	67,331.79	72,623.18	68,417.59	72,623.18
4. Segment Liabilities					
a. Software Business	60,556.83	61,573.71	66,694.94	60,556.83	66,694.94
b. Trading Business	7,860.76	5,758.09	5,928.24	7,860.76	5,928.24
Total Liabilities	68,417.59	67,331.79	72,623.18	68,417.59	72,623.18

For GSS INFOTECH LIMITED

BHARGAV MAREPALLY
MANAGING DIRECTOR
DIN: 00505098

Place : Hyderabad
Date : 30-May-2025



Integrating People, Process and Technology

Date: 30.05.2025

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- 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 an Audit Report with unmodified opinion on the Audited Standalone and Consolidated Financial Results of the Company for the financial year ended March 31, 2025.

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 Limited

SONU  Digitally signed
by SONU KUMAR
KUMAR Date: 2025.05.30
23:53:11 +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 | www.gssinfotech.com
CIN No: L72200TG2003PLC041860