



Integrating People, Process and Technology

Date: 28th May, 2018

To Listing Department National Stock Exchange of India Limited Exchange Palza, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051	To Deputy Manager Dept. of Corporate Services (CRD) Bombay Stock Exchange Limited P J Towers, Dalal Street, Fort, MUMBAI – 400001
Scrip Code(NSE): GSS	Scrip Code (BSE): 532951

Dear Sir(S)/Madam(S),

Sub: Outcome of Board Meeting held on 28th May, 2018 – Approval of Audited Financial Results (Standalone and Consolidated) for the quarter and year ended 31st March, 2018.

Ref: Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

With reference to the above captioned subject, we hereby inform you that the Board of Directors at the Meeting held today i.e 28th May, 2018, that commenced at 12.00 PM and Concluded at 2.30 PM, inter-alia:

1. Has considered and approved the Audited Financial results (Standalone and Consolidated) for the quarter and year ended 31st March, 2018, as recommended by the Audit Committee.
2. Accepted the resignation of Mr. Madhukar Chimanlal Sheth w.e.f. 14th February, 2018.
3. Reconstituted the Nomination and Remuneration Committee.
4. Reconstituted the Stakeholder Relationship Committee.
5. Approved to Raise funds.

Please find enclosed herewith a copy of Audited Financial Results (Standalone and Consolidated) of the company along with the Audit report from the statutory Auditors of the Company for the quarter and year ended 31st March, 2018.

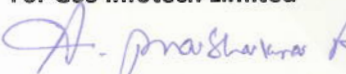
We would further like to state that Sarath and Associates, Statutory Auditors, have issued audit report with unmodified opinion on the financial results.

The said results are also being published in the newspapers as required under the listing regulations.

We request you to take note of the above information on record and Oblige.

Thanking you,
Yours faithfully,

For GSS Infotech Limited


PRABHAKARA RAO ALOKAM
DIRECTOR
(DIN : 02263908)



GSS Infotech Limited

Wing-B, Ground Floor, N heights, Plot No.12, TSII Software Units Layout, Madhapur, Serilingampally Mandal,
Rangareddy District, Hyderabad – 500081, Telangana, India

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CIN No: L72200TG2003PLC041860



SARATH & ASSOCIATES

CHARTERED ACCOUNTANTS

Auditor's Report on Standalone Financial Results of GSS Infotech Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
GSS Infotech Limited

1. We have audited the accompanying Statement of standalone financial results of M/s. GSS INFOTECH LIMITED ('the Company') including, its overseas branches at USA & Bangladesh for the quarter and year ended 31 March 2018 ('standalone financial results'), 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 modified. The quarterly standalone financial figures are the derived figures between the audited figures in respect of the year ended 31st March, 2018 and the published year-to-date figures upto December 31, 2017, being the date of the end of the third quarter of the current financial year, which were subject to limited review.
2. These standalone financial results for the quarter and year ended 31st March, 2018 have been prepared on the basis of the consolidated financial results for the nine-month period ended 31st December, 2017, the audited annual standalone Ind AS financial statements as at and for the year ended 31st March, 2018, and the relevant requirements of Regulation 33 of SEBI dated July 5th, 2016, which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these standalone financial results based on our review of the standalone financial results for the nine-month period ended 31st December, 2017, which were prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS'), prescribed, under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder; as applicable and other accounting principles generally accepted in India.
3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
4. In our opinion and to the best of our information and according to the explanations given to us, these quarterly standalone financial results as well as the year to date results:



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VIJAYAWADA : 39-1-59/1, S1, Sharada Towers, 2nd Floor, Opp: PVP Mall, MG Road, VJA - 520010, Ph: 8977624890, e-mail: vjabranch@sarathcas.in

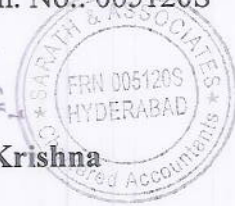
- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5th July, 2016 in this regard; and
- (ii) give a true and fair view of the total comprehensive income (comprising of net profit and other comprehensive income) and other financial information for the quarter and year ended 31 March 2018.

Place : Hyderabad
Date : 28th May, 2018.

For Sarath & Associates
Chartered Accountants
Firm Regn. No.: 005120S

P. Gopi Krishna

P. Gopi Krishna
Partner
M. No. 225868



GSS Infotech Limited
Standalone Balance Sheet

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

	As at 31 March 2018	As at 31 March 2017
Assets		
Non-current assets		
Property, plant and equipment	1,088,058	1,582,822
Intangible assets	-	307,918
Financial assets		
Investments	736,385,589	540,722,138
Loans	110,183	110,183
Deferred Tax Assets (net)	56,358,190	25,282,833
Other non-current assets	3,500,000	3,500,000
	<u>797,442,020</u>	<u>571,505,894</u>
Current assets		
Financial assets		
Trade receivables	92,844,422	297,785,516
Cash and cash equivalents	10,308,010	6,219,259
Other bank balances	1,693,323	755,023
Loans	146,269,061	155,791,588
Current Tax Assets (Net)	50,833,881	54,941,721
Other current assets	19,013,700	14,215,268
	<u>320,962,397</u>	<u>529,708,375</u>
Total assets	<u>1,118,404,417</u>	<u>1,101,214,270</u>
Equity and Liabilities		
Equity		
Equity share capital	169,368,430	169,368,430
Other equity	899,190,708	854,181,961
Total equity	<u>1,068,559,138</u>	<u>1,023,550,391</u>
Non-current liabilities		
Financial Liabilities		
Borrowings	-	-
Provisions	391,374	789,954
	<u>391,374</u>	<u>789,954</u>
Current liabilities		
Financial Liabilities		
Trade payables	10,378,090	9,705,053
Other financial liabilities	35,631,032	63,239,286
Provisions	1,456,418	1,391,857
Other current liabilities	1,988,364	2,537,729
Total liabilities	<u>49,453,904</u>	<u>76,873,925</u>
Total equity and liabilities	<u>1,118,404,417</u>	<u>1,101,214,270</u>

For and on behalf of the board

A. Prabhakara Rao

A.Prabhakara Rao

DIN: 02263908

Hyderabad

28.05.2018



GSS INFOTECH LIMITED
Statement of Standalone Audited Financial results for the Quarter and Year ended March 31, 2018

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

	Particulars	Quarter ended March 31, 2018 (Audited)	Quarter ended March 31, 2017 (Audited)	Quarter ended December 31, 2017 (Unaudited)	Year Ended March 31, 2018 (Audited)	Year ended March 31, 2017 (Audited)
I	Income:					
II	Revenue from operations	62,099,732	47,536,006	61,443,464	227,512,569	233,953,480
III	Other Income	33,706	388,793	9,032	99,251	9,766,841
IV	Total income	62,133,438	47,924,799	61,452,496	227,611,820	243,720,321
	Expenses:					
	a) Direct costs	8,311,712	4,914,932	10,975,325	31,940,271	27,915,371
	b) Employee Benefits Expenses	30,615,727	33,218,716	29,914,091	117,301,420	144,719,320
	c) Finance Costs	358,803	2,017,265	636,239	2,831,270	8,499,527
	d) Depreciation & Amortization expenses	1,024,742	168,281	25,490	1,530,486	2,769,394
	e) Administrative & Other Expenses	3,456,767	28,632,117	18,693,026	42,167,299	61,085,824
	Total expense	43,767,751	68,951,312	60,244,171	195,770,746	244,989,436
V	Profit before exceptional items and tax	18,365,687	(21,026,512)	1,208,325	31,841,074	(1,269,115)
VI	Exceptional Items	-	(29,220,669)	-	-	432,448,508
VII	Profit before tax	18,365,687	8,194,157	1,208,325	31,841,074	(433,717,623)
VIII	Tax expense:					
	(1) Current tax	(17,309,622)	61,823,855	249,333	(14,613,500)	61,823,855
	(2) Deferred tax benefit	911,157	1,753,821	119,974	1,701,154	1,289,656
	Total Tax Expense	(16,398,465)	63,577,676	369,307	(12,912,346)	63,113,511
IX	Profit After Tax	34,764,152	(55,383,519)	839,018	44,753,420	(496,831,134)
X	Other comprehensive income	254,418	-	-	254,418	-
XI	Total comprehensive income for the year	35,018,570	(55,383,519)	839,018	45,007,838	(496,831,134)
XII	Earning per equity share:					
	(1) Basic	2.05	(3.27)	0.05	2.64	(29.33)
	(2) Diluted	2.05	(3.27)	0.05	2.64	(29.33)

Notes:

- 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 held on May 28, 2018.
- The Company has adopted Indian Accounting Standards (Ind AS) from April 01, 2017 and accordingly these financial results have been prepared in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the accounting principles generally accepted in India. The date of transition to Ind AS is April 01, 2016. The impact of transition has been accounted in Opening Reserves and the comparative results have been restated accordingly.
- The figures of the quarter ended March 31, 2018 are the balancing figures between audited figures in respect of full financial year upto March 31, 2018 and the unaudited published year to date figures upto December 31, 2017 being the date of the end of the 3rd quarter of the Financial Year which were subjected to limited review.
- The standalone financial results relates to "software services" as the only reportable single segment of the company
- Exceptional items in the quarter and year ended March 31, 2017 represents advances not recoverable
- Consequent to transition from the previous GAAP to the Ind AS, the reconciliation of profit is provided as below for the quarter and year ended March 31, 2017

Particulars	Quarter ended March 31, 2017	Year ended March 31, 2017
Net Profit under previous GAAP	(55,383,519)	(499,193,576)
Prior period items	-	2,362,442
Net Profit under Ind AS	(55,383,519)	(496,831,134)
Other comprehensive income		
Actuarial gains/(losses) on post-employment benefit obligations	-	-
Total comprehensive income under Ind AS	(55,383,519)	(496,831,134)

- Reconciliation of Other Equity as on March 31, 2017 as previously reported under previous GAAP to Ind AS

Particulars	As at March 31, 2017
Equity as reported under previous GAAP	880,793,381
HCL on debtors and other financial assets	(18,214,365)
Prior period items	(9,034,447)
Taxes on above	637,392
Equity reported under Ind AS	854,181,961

- 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 wherever necessary to conform to the current period classification.

For and on behalf of the board

A. Prabhakara Rao

A. Prabhakara Rao
DIN: 02263908
Hyderabad
28.05.2018





SARATH & ASSOCIATES

CHARTERED ACCOUNTANTS

Auditor's Report on Consolidated Financial Results of GSS Infotech Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
GSS Infotech Limited

1. We have audited the accompanying Statement of Consolidated Financial Results of M/s GSS INFOTECH LIMITED ('the Parent') and its subsidiaries M/s GSS Infotech CT Inc (a Delaware Company) & its step down subsidiaries, GSS IT Solutions Private Limited, Hyderabad, India and GSS Healthcare IT Solutions Private Limited, Hyderabad, India (collectively referred to as 'the Group') for the quarter and year ended 31 March 2018 ('consolidated financial results'), 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 modified. The quarterly consolidated financial figures are the derived figured between the audited figures in respect of the year ended 31st March, 2018 and the published year-to-date figures upto December 31, 2017, being the date of the end of the third quarter of the current financial year, which were subject to limited review.
2. These consolidated financial results for the quarter and year ended 31st March, 2018 have been prepared on the basis of the consolidated financial results for the nine-month period ended 31st December, 2017, the audited annual consolidated Ind AS financial statements as at and for the year ended 31st March, 2018, and the relevant requirements of Regulation 33 of SEBI dated July 5th, 2016, which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these consolidated financial results based on our review of the consolidated financial results for the nine-month period ended 31st December, 2017, which were prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS'), prescribed, under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder; as applicable and other accounting principles generally accepted in India.
3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



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VIJAYAWADA : 39-1-59/1, S1, Sharada Towers, 2nd Floor, Opp: PVP Mall, MG Road, VJA – 520010, Ph: 8977624890, e-mail: vjabranch@sarathcas.in

4. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the report of the other auditor on separate financial statements and other financial information of the subsidiary referred to in paragraph 5 below, the Statement:
- a. Includes the results of the subsidiary.
 - b. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and SEBI circular dated 5 July 2016 in this regard; and
 - c. give a true and fair view of the consolidated total comprehensive income (comprising of the net profit and other comprehensive income) and other financial information of the Group for the quarter and year ended 31st March 2018.
5. We did not audit the financial statements/information of One US Subsidiary (Including its step down subsidiaries) included in the consolidated financial results, whose consolidated financial statements reflect total assets of Rs. 1,24,18,42,912/- as at 31st March 2018 as well as total revenue of Rs. 1,24,52,13,186/- as at 31st March 2018. These financial statements and other financial information have been audited by other auditors whose reports have been furnished to us by the management, and our opinion on the consolidated financial results, is so far as it relates to the amounts and disclosure included in respect of the subsidiary is based solely on the report of such other auditors.

Place : Hyderabad
Date : 28th May, 2018.

For Sarath & Associates
Chartered Accountants
Firm Regn. No.: 005120S


P. Gopi Krishna
Partner
M. No. 225868



GSS Infotech Limited**Consolidated Balance Sheet**

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

	As at 31 March 2018	As at 31 March 2017
Assets		
Non-current assets		
Property, plant and equipment	2,046,071	3,115,184
Goodwill	905,892,340	903,106,694
Other intangible assets	-	319,662
Financial assets		
Loans	913,622	911,152
Deferred tax assets (net)	56,358,190	26,693,771
Other non-current assets	3,500,000	3,500,000
	968,710,223	937,646,463
Current assets		
Financial assets		
Trade receivables	261,380,914	285,399,745
Cash and cash equivalents	34,892,238	9,156,892
Other bank balances	1,693,323	755,023
Loans	2,047,089	11,725,599
Current Tax Assets (Net)	50,833,881	54,941,721
Other current assets	97,570,377	87,291,345
	448,417,822	449,270,325
Total assets	1,417,128,045	1,386,916,788
Equity and Liabilities		
Equity share capital	169,368,630	169,368,630
Other equity	935,929,384	859,711,878
Total equity	1,105,298,014	1,029,080,508
Non-current liabilities		
Financial Liabilities		
Borrowings	-	-
Provisions	391,374	789,954
	391,374	789,954
Current liabilities		
Financial Liabilities		
Trade payables	47,414,764	59,258,369
Other financial liabilities	260,579,035	293,858,272
Provisions	1,456,418	1,391,857
Other current liabilities	1,988,440	2,537,828
Total liabilities	311,438,657	357,046,326
Total equity and liabilities	1,417,128,045	1,386,916,788

For and on behalf of the board

A. Prabhakara Rao
DIN: 02263908Hyderabad
28.05.2018

GSS INFOTECH LIMITED
Statement of Consolidated Audited Financial results for the Quarter and Year ended March 31, 2018

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

	Particulars	Quarter ended March 31, 2018 (Audited)	Quarter ended December 31 2017 (Unaudited)	Quarter ended March 31, 2017 (Audited)	Year ended March 31, 2018 (Audited)	Year ended March 31, 2017 (Audited)
I.	Income:					
II.	Revenue from operations	354,646,846	370,433,564	342,236,506	1,417,747,406	1,548,621,869
III.	Other Income	719,002	9,032	1,260,963	784,547	10,639,011
IV.	Total Income	355,365,848	370,442,596	343,497,469	1,418,531,953	1,559,260,881
V.	Expenses:					
VI.	a) Direct costs	35,917,136	44,498,364	50,221,488	171,341,045	309,180,815
VII.	b) Employee Benefits Expenses	278,664,426	275,841,006	270,627,959	1,088,845,595	1,085,957,931
VIII.	c) Finance Costs	2,354,539	2,589,629	3,867,148	10,660,292	15,715,338
IX.	d) Depreciation & Amortization expenses	1,441,722	156,528	371,286	2,319,795	4,286,538
X.	e) Administrative & Other Expenses	10,725,102	29,215,054	49,080,553	83,094,331	133,258,855
XI.	Total Expenses	329,102,926	352,300,581	374,168,433	1,356,261,058	1,548,399,477
XII.	Profit before exceptional items and tax	26,262,923	18,142,015	(30,670,964)	62,270,895	10,861,404
XIII.	Exceptional Items	-	-	(35,470,890)	-	528,438,470
XIV.	Profit before tax	26,262,923	18,142,015	4,799,925	62,270,895	(517,577,066)
XV.	Tax expense:					
XVI.	(1) Current tax	(16,122,765)	312,919	62,494,933	(12,706,483)	62,547,890
XVII.	(2) Deferred tax benefit	973,137	126,318	1,749,770	1,769,478	1,248,906
XVIII.	Total Tax Expense	(15,149,628)	439,237	64,244,703	(10,937,005)	63,796,796
XIX.	Profit After Tax	41,412,551	17,702,778	(59,444,778)	73,207,900	(581,373,862)
XX.	Other comprehensive income	3,009,604	-	-	3,009,604	(35,380,860)
XXI.	Total comprehensive income for the year	44,422,155	17,702,778	(59,444,778)	76,217,504	(616,754,722)
XXII.	Earning per equity share:					
XXIII.	(1) Basic	2.45	1.05	(3.51)	4.32	(34.33)
XXIV.	(2) Diluted	2.45	1.05	(3.51)	4.32	(34.33)

Notes :

- The above Consolidated 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 held on May 28, 2018.
- The consolidated financials of the company comprising its subsidiaries (together "the Group") includes the results of the following entities.

Name of the Subsidiary
GSS Infotech INC (Delaware)
GSS IT Solutions Pvt Ltd
GSS Healthcare IT Solutions Pvt Ltd

- The Group adopted Indian Accounting Standards (Ind AS) from April 01, 2017 and accordingly these Consolidated financial results have been prepared in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the accounting principles generally accepted in India. The date of transition to Ind AS is April 01, 2016. The impact of transition has been accounted in Opening Reserves and the comparative results have been restated accordingly.
- The figures of the quarter ended March 31, 2018 are the balancing figures between audited figures in respect of full financial year upto March 31, 2018 and the unaudited published year to date figures upto December 31, 2017 being the date of the end of the 3rd quarter of the Financial Year which were subjected to limited review.
- The standalone financial results relates to "software services" as the only reportable single segment of the company
- Exceptional items in the quarter and year ended March 31, 2017 represents advances not recoverable
- Consequent to transition from the previous GAAP to the Ind AS, the reconciliation of profit is provided as below for the quarter and year ended March 31, 2017

Particulars	Quarter ended March 31, 2017	Year ended March 31, 2017
Net Profit under previous GAAP	(59,444,778)	(583,736,304)
Prior period items	-	2,362,442
Net Profit under Ind AS	(59,444,778)	(581,373,862)
Other comprehensive income		
Actuarial gains/(losses) on post-employment benefit obligations	-	-
Total comprehensive income under Ind AS	(59,444,778)	(581,373,862)

- Reconciliation of Other Equity as on March 31, 2017 as previously reported under previous GAAP to Ind AS

Particulars	As at March 31, 2017
Equity as reported under previous GAAP	869,952,871
ECL on debtors and other financial assets	(1,843,938)
Prior period items	(9,034,447)
Taxes on above	637,392
Equity reported under Ind AS	859,711,878

- 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

A. Prabhakara Rao

A. Prabhakara Rao
DIN: 02263908

Hyderabad
28.05.2018





Integrating People, Process and Technology

Date: 28th May, 2018

To Listing Department National Stock Exchange of India Limited Exchange Palza, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051	To Deputy Manager Dept. of Corporate Services (CRD) Bombay Stock Exchange Limited P J Towers, Dalal Street, Fort, MUMBAI – 400001
Scrip Code(NSE): GSS	Scrip Code (BSE): 532951

Dear Sir(S)/Madam(S),

Sub: Declaration for Unmodified Opinion in respect of Audited Standalone and Consolidated Financial Results of the Company for the financial year ended 31st March,2018

Ref: Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

With reference to the above captioned subject, we hereby declare that Sarath and Associates, Statutory Auditors, have issued audit report with unmodified opinion on the Standalone and Consolidated financial results for the financial year ended 31st March,2018.

We request you to take note of the above information on record and Oblige.

Thanking you,
Yours faithfully,
For GSS Infotech Limited


Sanjay Heda
Chief Financial Officer



GSS Infotech Limited

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Rangareddy District, Hyderabad – 500081, Telangana, India

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CIN No: L72200TG2003PLC041860