Integrating People, Process and Technology

Date: 14.11.2026

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 Saturday, 14th November, 2026 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 Saturday, i.e., 14th November, 2026 have transacted the following business: -

1. Considered and approved the Standalone Unaudited Financial Results of the Company for the Second Quarter and half year ended on 30th September, 2026.

2. Considered and approved the Consolidated Unaudited Financial Results of the Company for the Second Quarter and half year ended on 30th September, 2026.

3. Considered and approved the Limited Review Report of the Statutory Auditors of the Company, M/s. Rambabu & Co., on the above Unaudited Financial Results, on both Standalone and Consolidated basis.

4. Other general matters related to the business and operations of the Company.

Integrating People, Process and Technology

The Board Meeting commenced at 06.30 PM and concluded at 08.45 PM. We request you to take the same on record.

Yours faithfully,

For GSS Infotech Limited

SONU KUMAR
Digitally signed by SONU KUMAR
Date: 2026.11.14 20:50:07 +05'30'

SONU KUMAR
CFO and Company Secretary

GSS Infotech Limited
Reg Off: Wing-B, Ground Floor, N Heights, Plot No. 12, TSIIC 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

GSS INFOTECH LIMITED

Statement of Standalone UnAudited Financial Results for the Quarter and Half year ended September 30, 2026

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

	Particulars	Quarter ended Sept 30, 2026 (Unaudited)	Quarter ended June 30, 2026 (Unaudited)	Quarter ended Sept 30, 2025 (Unaudited)	Year to Date Sept 30, 2026 (Unaudited)	Year to Date Corresponding period PY(25-26) (unAudited)	Year ended March 31, 2026 (Audited)
	Income:						
I	Revenue from operations	129.99	153.78	222.00	283.78	419.64	809.05
II	Other Income	0.23	1.75	4.93	1.99	6.90	16.45
III	**Total income**	**130.23**	**155.53**	**226.93**	**285.76**	**426.54**	**825.50**
IV	***Expenses:***						
	a) Direct costs	-	-	-	-	-	-
	b) Employee Benefits Expenses	63.22	65.40	84.85	128.62	172.99	338.91
	c) Finance Costs	0.01	0.08	0.07	0.08	0.16	0.21
	d) Depreciation & Amortization expenses	0.49	0.43	0.49	0.92	0.97	2.22
	e) Administrative & Other Expenses	84.21	69.13	125.51	153.34	199.26	423.49
	Total expense	**147.93**	**135.04**	**210.91**	**282.97**	**373.38**	**764.83**
V	***Profit before exceptional items and tax***	***(17.70)***	***20.49***	***16.02***	***2.79***	***53.16***	***60.68***
VI	Exceptional Items	-	-	-	-	-	5,212.51
VII	***Profit before tax***	***(17.70)***	***20.49***	***16.02***	***2.79***	***53.16***	***(5,151.83)***
VIII	**Tax expense:**						
	(1) Current tax	-	-	0.42	-	30.05	56.93
	(1a)Income Tax Relating to earlier years	-	-	-	-	-	-
	(2) Deferred tax benefit	-	-	-	-	(1.09)	(1.09)
	Total Tax Expense	**-**	**-**	***0.42***	**-**	***28.96***	***55.85***
IX	***Profit After Tax***	**(17.70)**	**20.49**	**15.60**	**2.79**	**24.20**	**(5,207.68)**
X	***Other comprehensive income***	**-**	**-**	**-**	**-**	**-**	***12.31***
XI	***Total comprehensive income for the year***	**(17.70)**	**20.49**	**15.60**	**2.79**	**24.20**	**(5,195.37)**
	Earning per equity share (Before Exceptional Items)						
	(1) Basic	(0.07)	0.08	0.06	0.01	0.09	0.02
	(2) Diluted	(0.07)	0.08	0.06	0.01	0.09	0.02
XII							
	Earning per equity share (after Exceptional Items)						
	(1) Basic	(0.07)	0.08	0.06	0.01	0.09	(19.91)
	(2) Diluted	(0.07)	0.08	0.06	0.01	0.09	(19.91)

Notes:

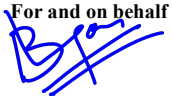
1 The above Standalone UnAudited Financial Results of GSS Infotech Ltd ("the Company") were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company.

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 whereever necessary to conform to the current period classification.

For and on behalf of the board



Bhargav Marepally

CEO & Managing Director

DIN: 00505098

Hyderabad

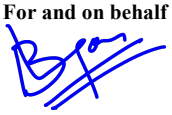
Date: 14-November-2026

GSS Infotech Limited
Standalone Balance Sheet
(All amounts in Indian Rupees in Lakhs, except share data and where otherwise stated)

	Note	As at 30 September 2026	As at 31 March 2026
Assets			
Non-current assets			
Property, plant and equipment	4	13.84	13.33
Intangible assets	5	0.78	0.78
Financial assets		-	-
Investments	6	35,388.45	35,388.45
Other Financial Assets	7	676.46	369.47
Deferred Tax Assets (net)	8	13.04	13.04
Other non-current assets	9	76.78	59.51
		36,169.35	**35,844.57**
Current assets			
Financial assets			
Trade receivables	10	0.29	16.14
Cash and cash equivalents	11	25.94	129.09
Other bank balances	12	15.30	17.28
Other Financial Assets	7	-	-
Current Tax Assets (Net)	13	456.52	456.51
Other current assets	9	173.63	180.91
		671.68	**799.93**
Total assets		**36,841.03**	**36,644.51**
Equity and Liabilities			
Equity			
Equity share capital	14	2,615.68	2,615.68
Other equity	15	16,106.22	16,103.43
Total equity		**18,721.91**	**18,719.11**
Non-current liabilities			
Financial Liabilities			
Borrowings	16	16,014.72	16,054.72
Provisions	17	-	-
		16,014.72	**16,054.72**
Current liabilities			
Financial Liabilities			
Trade payables	18	200.89	197.74
Other financial liabilities	19	1,890.80	1,658.92
Provisions	17	9.61	10.74
Other current liabilities	20	3.11	3.28
Total liabilities		**2,104.41**	**1,870.68**
Total equity and liabilities		**36,841.03**	**36,644.51**
Summary of significant accounting policies	3		

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

For and on behalf of the board



Bhargav Marepally
CEO & Managing Director
DIN: 00505098

Place: Hyderabad
Date: 14-November-2026

GSS Infotech Limited
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 2026	For the year ended 31 March 2026
Operating activities		
Profit before tax	**2.79**	**(5,151.83)**
Adjustments to reconcile profit before tax to net cash flows:	-	
Depreciation of tangible assets	0.92	2.22
Finance income (including fair value change in financial instruments)	(0.10)	(2.09)
Finance costs (including fair value change in financial instruments)	-	-
Advance/Bad Debt Written off	-	-
Written of Investments	-	-
Unrealized foreign exchange loss/gain	23.03	86.15
Re-measurement gains/ (losses) on defined benefit plan	-	12.31
Changes in Operating Assets and Liabilities :	-	-
(Increase)/ decrease in trade receivables	15.86	53.28
(Increase)/ decrease in loans	(346.99)	3,923.20
(Increase)/ decrease in other assets	(10.00)	35.58
Increase/ (decrease) in trade payables and other financial liabilities	3.14	(12.76)
Increase/ (decrease) in provisions	(1.13)	9.62
Increase/ (decrease) in current tax asset	(0.01)	(0.28)
Increase/ (decrease) in other financial liabilities	231.88	119.83
Increase/ (decrease) in other current liabilities	(0.17)	(2.26)
	(80.76)	**(927.05)**
Income tax paid	-	(56.93)
Net cash flows from operating activities	**(80.76)**	**(983.98)**
Investing activities		
Purchase of property, plant and equipment (including capital work in progress)	(1.43)	(0.74)
Proceeds from issue of share capital	-	-
Other bank balances	1.98	44.47
Interest received (finance income)	0.10	2.09
Investment in Subsidiary	-	1,101.34
Net cash flows used in investing activities	**0.65**	**1,147.16**
Financing activities		
Proceeds / (repayment) from long term borrowings, net	-	-
Proceeds / (repayment) from short term borrowings, net	-	-
Interest paid	-	-
Unrealized foreign exchange loss/gain	(23.03)	(86.15)
Money received against Share Warrant	-	-
inflow of excess deposit in dividend unclaim account	-	-
Net cash flows from/ (used in) financing activities	**(23.03)**	**(86.15)**
Net increase / (decrease) in cash and cash equivalents	(103.14)	77.03
Cash and cash equivalents at the beginning of the year (refer note 11)	129.09	52.06
Cash and cash equivalents at the end of the year (refer note 11)	**25.94**	**128.99**

The accompanying notes are an integral part of the standalone financial statements. 3

For and on behalf of the board



Bhargav Marepally
CEO & Managing Director
DIN: 00505098

Place: Hyderabad
Date: 14-November-2026

GSS INFOTECH LIMITED

Statement of Consolidated UnAudited Financial Results for the Quarter and Half Year ended September 30, 2026

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

	Particulars	Quarter ended September 30, 2026 (UnAudited)	Quarter ended June 30, 2026 (UnAudited)	Quarter ended September 30, 2025 (UnAudited)	Year to date Sept 30, 2026 (UnAudited)	Year to date Corresponding period PY 25-26 (UnAudited)	Year ended March 31, 2026 (Audited)
	Income:						
I.	Revenue from operations	1,832.03	2,350.34	1,914.33	4,182.37	4,222.01	8,711.83
	Revenue from Sale of Goods	-	-	-	-	100.84	100.84
II.	Other Income	0.05	0.06	162.78	0.10	163.21	181.23
III	**Total Income**	**1,832.08**	**2,350.39**	**2,077.10**	**4,182.47**	**4,486.05**	**8,993.90**
IV	***Expenses:***						
	a) Direct costs	538.32	710.57	432.69	1,248.89	1,282.82	2,236.92
	b) Employee Benefits Expenses	1,295.36	1,393.71	1,330.59	2,689.06	2,712.58	5,403.55
	c) Finance Costs	24.22	27.85	26.33	52.07	50.93	105.49
	d) Depreciation & Amortization expenses	55.36	55.30	57.62	110.65	115.23	226.83
	e) Administrative & Other Expenses	138.73	148.14	197.45	286.87	414.61	777.41
	Total Expenses	**2,051.98**	**2,335.56**	**2,044.66**	**4,387.54**	**4,576.17**	**8,750.22**
V	***Profit before exceptional items and tax***	**(219.90)**	**14.83**	**32.44**	**(205.07)**	**(90.11)**	**243.69**
VI	Exceptional Items	-	-	(1.12)	-	-	5,212.51
VII	**Profit before tax**	**(219.90)**	**14.83**	**33.56**	**(205.07)**	**(90.11)**	**(4,968.82)**
VIII	**Tax expense:**						
	(1) Current tax	15.25	-	7.70	15.25	37.32	70.82
	(1a)Income Tax Relating to earlier years	-	-	-	-	-	-
	(2) Deferred tax benefit	-	-	-	-	(1.09)	(0.02)
	Total Tax Expense	***15.25***	***-***	***7.70***	***15.25***	***36.23***	***70.80***
IX	***Profit After Tax***	**(235.15)**	**14.83**	**25.86**	**(220.32)**	**(126.35)**	**(5,039.52)**
X	***Other comprehensive income***	197.59	(393.99)	91.88	(196.40)	190.94	255.75
XI	***Total comprehensive income for the year***	**(37.56)**	**(379.16)**	**117.74**	**(416.72)**	**64.59**	**(4,783.77)**
XII	Earning per equity share (Before Exceptional Items)						
	(1) Basic	(0.90)	0.06	0.09	(0.84)	(0.48)	0.66
	(2) Diluted	(0.90)	0.06	0.09	(0.84)	(0.48)	0.66
	Earning per equity share (after Exceptional Items)						
	(1) Basic	(0.90)	0.06	0.10	(0.84)	(0.48)	(19.27)
	(2) Diluted	(0.90)	0.06	0.10	(0.84)	(0.48)	(19.27)

Notes :

1. The above Consolidated UnAudited 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 Polimeraas Retail Pvt Ltd) were reviewed by the Audit Committee and thereafter approved at the meeting of the Board of Directors of the Company.
2. The Consolidated financial results relates to " Software services"and "Trading Business" reportable as multiple segments of the company
3. 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".
4. Previous period figures have been regrouped / reclassified whereever necessary to conform to the current period classification.

For and on behalf of the board



Bhargav Marepally

CEO & Managing Director

DIN: 00505098

Hyderabad

Date : 14-Novermber-2026

GSS Infotech Limited
Consolidated Balance Sheet
(All amounts in Indian Rupees in Lakhs, except share data and where otherwise stated)

	Note	As at 30 September 2026	As at 31 March 2026
Assets			
Non-current assets			
Property, plant and equipment	4	359.40	393.24
Capital Work in Progress	4	593.72	593.72
Goodwill		34,683.35	35,596.56
Other intangible assets	5	1,012.15	1,087.53
Financial assets			
Other Financial Assets	6	601.87	277.61
Deferred tax assets (net)	7	13.04	13.04
Other non-current assets	8	40.67	40.59
		37,304.20	**38,002.30**
Current assets			
Financial assets			
Trade receivables	9	5,451.15	5,983.39
Cash and cash equivalents	10	575.17	758.37
Other bank balances	11	15.30	17.28
Other Financial Assets	6	2,060.89	2,060.89
Current Tax Assets (Net)	12	460.46	460.46
Other current assets	8	2,026.03	1,061.56
		10,589.01	**10,341.95**
Total assets		**47,893.21**	**48,344.25**
Equity and Liabilities			
Equity share capital	13	2,615.69	2,615.69
Other equity	14	27,156.59	27,573.31
Total equity		**29,772.28**	**30,189.00**
Non-current liabilities			
Financial Liabilities	18	131.95	131.82
Borrowings	15	14,458.13	14,498.13
Provisions	16	-	-
		14,590.08	**14,629.95**
Current liabilities			
Financial Liabilities			
Trade payables	17	1,254.75	1,455.00
Other financial liabilities	18	2,260.83	2,053.72
Provisions	16	9.61	10.74
Other current liabilities	19	5.67	5.84
		3,530.86	**3,525.30**
Total liabilities		**18,120.94**	**18,155.25**
Total equity and liabilities		**47,893.21**	**48,344.25**
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



Bhargav Marepally
CEO & Managing Director
DIN: 00505098

Place: Hyderabad
Date : 14-Novermber-2026

GSS Infotech Limited
Consolidated Statement of Cash Flows
(All amounts in Indian Rupees in Lakhs, except share data and where otherwise stated)

	For the year ended 30 September 2026	For the year ended 31 March 2026
Operating activities		
Profit/ (loss) before tax	**(205.07)**	**(4,968.82)**
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation of tangible assets	110.65	226.83
Profit on sale of assets	-	-
Finance income (including fair value change in financial instruments)	(0.10)	(24.90)
Finance costs (including fair value change in financial instruments)	52.07	105.49
Advance/Bad Debt Written off	-	-
Written of Investments	-	-
Unrealized foreign exchange loss/gain	22.16	137.47
Re-measurement gains/ (losses) on defined benefit plan	-	12.31
Working capital adjustments:		
(Increase)/ decrease in trade receivables	532.24	(2,409.78)
(Increase)/ decrease in loans	-	(113.04)
(Increase)/ decrease in other assets	(964.55)	(414.17)
Increase/ (decrease) in trade payables	(200.26)	905.23
Increase/ (decrease) in provisions	(1.13)	9.62
Increase/ (decrease) in current tax asset	(0.01)	(12.71)
Increase/ (decrease) in other financial liabilities	207.24	161.99
Increase/ (decrease) in deferred tax asset	-	3.55
Increase/ (decrease) in other current liabilities	(0.17)	(4.87)
	(446.92)	**(6,385.81)**
Income tax paid	(15.25)	(70.82)
Net cash flows from operating activities	**(462.16)**	**(6,456.63)**
Investing activities		
Purchase of fixed assets, including intangible assets, CWIP and capital advances	(1.43)	(0.74)
Deletion in acumulated depreciation	-	-
Proceeds from share capital	-	-
Other bank balances	1.98	44.47
Increase in Goodwill on Consolidation due to difference in exchange rate	913.22	4,231.15
Interest received (finance income)	0.10	24.90
Net cash flows used in investing activities	**913.57**	**4,299.78**
Financing activities		
Proceeds / (repayment) from long term borrowings, net	(40.00)	(1,932.35)
Proceeds / (repayment) from short term borrowings, net	(324.26)	4,136.06
Interest paid	(52.07)	(105.49)
inflow of excess deposit in dividend unclaim account	(218.56)	105.97
Money received against Share Warrant	-	-
Net cash flows from/ (used in) financing activities	**(634.90)**	**2,204.19**
Net increase / (decrease) in cash and cash equivalents	(183.19)	47.33
Cash and cash equivalents at the beginning of the year (refer note 10)	758.37	711.03
Cash and cash equivalents at the end of the year (refer note 10)	**575.17**	**758.37**

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

Bhargav Marepally
CEO & Managing Director
DIN: 00505098

Place: Hyderabad
Date : 14-Novermber-2026

RAMBABU & CO.,
CHARTERED ACCOUNTANTS

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 and half year ended 30th September,2026 ("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 5thJuly,2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad
Date: 14-11-2026

For Rambabu& Co.,
Chartered Accountants
Reg. No.002976S

Gundapaneni Venkata Lakshmi Prasad
Digitally signed by Gundapaneni Venkata Lakshmi Prasad
Date: 2026.11.14 19:05:40 +05'30'

GVL Prasad
Partner
M. No. 026548

RAMBABU & CO. CHARTERED ACCOUNTANTS HYDERABAD

UDIN: 26026548LVVBKJ8810

6-3-1090/1/A, Pancom Chambers, Raj Bhavan Road, Somajiguda, Hyderabad - 500 082.
Phone : 040 - 2331 1587, 2331 8152, E-mail : rambabuandco@gmail.com
Branch Office : # 24A-5-17, E.G. Towers, Tikkana Somayajulu Street, Ashok Nagar, Eluru - 2. Mob: 9490372266

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 half year ended 30th September,2026 (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

RAMBABU & CO. CHARTERED ACCOUNTANTS HYDERABAD

6-3-1090/1/A, Pancom Chambers, Raj Bhavan Road, Somajiguda, Hyderabad - 500 082.
Phone : 040 - 2331 1587, 2331 8152, E-mail : rambabuandco@gmail.com
Branch Office : # 24A-5-17, E.G. Towers, Tikkana Somayajulu Street, Ashok Nagar, Eluru - 2. Mob: 9490372266

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 include the interim financial statements/ financial information of above subsidiaries M/s. GSS Infotech Inc, M/s. Polimeraas Limited and M/s. Polimeraas Retail Private Limited which have been reviewed by their auditors, whose interim financial statements/ financial information reflect Total Assets of Rs. 29,044.65 lakhs, Revenue of Rs 1,705.04 lakhs, Total Net loss of Rs (217.45) lakhs and total comprehensive Loss of Rs (217.45) lakhs for the Quarter ended September 30, 2026, 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: 14-11-2026

For Rambabu & Co.,
Chartered Accountants
Reg. No.002976S

Gundapaneni Venkata Lakshmi Prasad
Digitally signed by Gundapaneni Venkata Lakshmi Prasad
Date: 2026.11.14 19:05:15 +05'30'

RAMBABU & CO. CHARTERED ACCOUNTANTS HYDERABAD

GVL Prasad
Partner
M. No. 026548

UDIN: 26026548VQCABX1864