

General information about company	
Scrip code*	543829
NSE Symbol*	GSLSU
MSEI Symbol*	NOTLISTED
ISIN*	INE0JSX01015
Name of company	Global Surfaces Limited
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	03-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	29-01-2026
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Geographical
Description of single segment	
Start date and time of board meeting	03-02-2026 15:50
End date and time of board meeting	03-02-2026 16:10
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	592.66	1878.46
	Other income	24.46	118.38
	Total income	617.12	1996.84
2	Expenses		
(a)	Cost of materials consumed	401.65	966.35
(b)	Purchases of stock-in-trade	-4.17	6.81
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-118.14	-58.56
(d)	Employee benefit expense	82.33	248.18
(e)	Finance costs	38.83	112.1
(f)	Depreciation, depletion and amortisation expense	47.19	138.41
(g)	Other Expenses		
1	Other Expenses	198.53	639.22
	Total other expenses	198.53	639.22
	Total expenses	646.22	2052.51
3	Total profit before exceptional items and tax	-29.1	-55.67
4	Exceptional items	0	0
5	Total profit before tax	-29.1	-55.67
6	Tax expense		
7	Current tax	1.66	18.02
8	Deferred tax	2.59	10.89
9	Total tax expenses	4.25	28.91
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	-33.35	-84.58
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	-33.35	-84.58
17	Other comprehensive income net of taxes	-1.87	-6.93
18	Total Comprehensive Income for the period	-35.22	-91.51
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		

	Paid-up equity share capital	423.82	423.82	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-0.71	-1.91	
	Diluted earnings (loss) per share from continuing operations	-0.71	-1.91	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	-0.71	-1.91	
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.71	-1.91	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	India	102.16	548.79
2	United States of America	93.01	359.66
3	United Arab Emirates	456.7	1224.17
	Total Segment Revenue	651.87	2132.62
	Less: Inter segment revenue	59.21	254.16
	Revenue from operations	592.66	1878.46
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	India	9.55	97.75
2	United States of America	-7.35	-7.16
3	United Arab Emirates	-33.5	-156.17
	Total Profit before tax	-31.3	-65.58
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income	-2.19	-9.91
	Profit before tax	-29.11	-55.67
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	India	0	0
2	United States of America	0	0
3	United Arab Emirates	0	0
	Total Segment Asset	0	0
	Un-allocable Assets	0	0
	Net Segment Asset	0	0
4	Segment Liabilities		
	Segment Liabilities		
1	India	0	0
2	United States of America	0	0
3	United Arab Emirates	0	0
	Total Segment Liabilities	0	0
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	0	0
	Disclosure of notes on segments		

Other Comprehensive Income			
	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
1	Exchange difference on translation of foreign operation	-1.87	-6.93
	Total Amount of items that will be reclassified to profit and loss		-1.87
4	Income tax relating to items that will be reclassified to profit or loss		0.00
5	Total Other comprehensive income		-1.87
		-1.87	-6.93

