

CONSOLIDATED INTEGRATED FINANCIAL RESULTS

30.09.2025

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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	13-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-11-2025
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Second 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	13-11-2025 15:40
End date and time of board meeting	13-11-2025 16:10
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
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	01-07-2025	01-04-2025	
Date of end of here reporting period	30-09-2025	30-09-2025	
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	540.75	1285.79
	Other income	91.66	93.92
	Total income	632.41	1379.71
2	Expenses		
(a)	Cost of materials consumed	224.45	564.7
(b)	Purchases of stock-in-trade	9.23	10.99
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	38.77	59.57
(d)	Employee benefit expense	83.2	165.85
(e)	Finance costs	36.74	73.28
(f)	Depreciation, depletion and amortisation expense	47.16	91.22

(g) Other Expenses			
1	Other Expenses	220.62	440.69
	Total other expenses	220.62	440.69
	Total expenses	660.17	1406.3
3	Total profit before exceptional items and tax	-27.76	-26.59
4	Exceptional items	0	0
5	Total profit before tax	-27.76	-26.59
6 Tax expense			
7	Current tax	12.28	16.36
8	Deferred tax	5.49	8.3
9	Total tax expenses	17.77	24.66
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	-45.53	-51.25
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	0	0

	accounted for using equity method			
16	Total profit (loss) for period	-45.53	-51.25	
17	Other comprehensive income net of taxes	-4.8	-5.06	
18	Total Comprehensive Income for the period	-50.33	-56.31	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent	-46.65	-50.95	
	Total profit or loss, attributable to non-controlling interests	1.12	-0.3	
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	-52.08	-56.62	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	1.74	0.31	
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	-1.1	-1.2	

	from continuing operations			
	Diluted earnings (loss) per share from continuing operations	-1.1	-1.2	
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	-1.1	-1.2	
	Diluted earnings (loss) per share from continuing and discontinued operations	-1.1	-1.2	
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)		

Statement of Asset and Liabilities	
Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	2405.16
Capital work-in-progress	0.03
Investment property	
Goodwill	0
Other intangible assets	1.57
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	0
Trade receivables, non-current	
Loans, non-current	0
Other non-current financial assets	32.05
Total non-current financial assets	32.05
Deferred tax assets (net)	190.65
Other non-current assets	539.05

	Total non-current assets	3168.51
2	Current assets	
	Inventories	949.84
	Current financial asset	
	Current investments	1.76
	Trade receivables, current	1294.58
	Cash and cash equivalents	48.24
	Bank balance other than cash and cash equivalents	58.84
	Loans, current	7.6
	Other current financial assets	6.81
	Total current financial assets	1417.83
	Current tax assets (net)	
	Other current assets	192.07
	Total current assets	2559.74
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	5728.25
	Total current assets	2559.74
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	5728.25
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	423.82

	Other equity	2540.27
	Total equity attributable to owners of parent	2964.09
	Non controlling interest	16.8
	Total equity	2980.89
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	499.82
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	485.81
	Total non-current financial liabilities	985.63
	Provisions, non-current	11.82
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	997.45
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	1131.71
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	28.89

	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	488.76
	Total Trade payable	517.65
	Other current financial liabilities	36.31
	Total current financial liabilities	1685.67
	Other current liabilities	49.34
	Provisions, current	3.55
	Current tax liabilities (Net)	11.35
	Deferred government grants, Current	
	Total current liabilities	1749.91
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	2747.36
	Total equity and liabilities	5728.25
	Disclosure of notes on assets and liabilities	Textual Information(1)

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	01-07-2025	01-04-2025	
Date of end of reporting period	30-09-2025	30-09-2025	
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	165.14	446.62
2	United States of America	119.14	266.65
3	United Arab Emirates	327.62	767.46
	Total Segment Revenue	611.9	1480.73
	Less: Inter segment revenue	71.15	194.94
	Revenue from operations	540.75	1285.79
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
1	India	67.06	88.2
2	United States of America	1.24	0.2
3	United Arab Emirates	-99.55	-122.68
	Total Profit before tax	-31.25	-34.28
	i. Finance cost		
	ii. Other Unallocable Expenditure net off	-3.49	-7.69

	Unallocable income		
	Profit before tax	-27.76	-26.59
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	India	4138.7	4138.7
2	United States of America	351.14	351.14
3	United Arab Emirates	4268.96	4268.96
	Total Segment Asset	8758.8	8758.8
	Un-allocable Assets	-3030.55	-3030.55
	Net Segment Asset	5728.25	5728.25
4	Segment Liabilities		
	Segment Liabilities		
1	India	684.36	684.36
2	United States of America	305.75	305.75
3	United Arab Emirates	4480.14	4480.14
	Total Segment Liabilities	5470.25	5470.25
	Un-allocable Liabilities	-2722.89	-2722.89
	Net Segment Liabilities	2747.36	2747.36
	Disclosure of notes on segments		

Other Comprehensive Income

	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	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	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
1	Exchange difference on translation of foreign operation	-4.80	-5.06
	Total Amount of items that will be reclassified to profit and loss	-4.80	-5.06
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-4.80	-5.06

Cash flow statement, indirect

	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-26.59
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	73.28
	Adjustments for decrease (increase) in inventories	13.24
	Adjustments for decrease (increase) in trade receivables, current	34.65
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-64.04
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	27.26
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0

Adjustments for increase (decrease) in other non-current liabilities	0
Adjustments for depreciation and amortisation expense	91.22
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
Adjustments for provisions, current	1.47
Adjustments for provisions, non-current	0
Adjustments for other financial liabilities, current	18.93
Adjustments for other financial liabilities, non-current	0
Adjustments for unrealised foreign exchange losses gains	-81.04
Adjustments for dividend income	0
Adjustments for interest income	0.12
Adjustments for share-based payments	0
Adjustments for fair value losses (gains)	0
Adjustments for undistributed profits of associates	0
Other adjustments for which cash effects are investing or financing cash flow	-0.74
Other adjustments to reconcile profit (loss)	0
Other adjustments for non-cash items	6.03
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
Total adjustments for reconcile profit (loss)	120.14
Net cash flows from (used in) operations	93.55
Dividends received	0
Interest paid	0
Interest received	0
Income taxes paid (refund)	3.36

	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	90.19
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	1.1
	Purchase of property, plant and equipment	31.06
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0

	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0.08
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0.12
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-14.71
	Net cash flows from (used in) investing activities	-44.47
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	53.49
	Repayments of borrowings	0

	Payments of lease liabilities	5.41
	Dividends paid	0
	Interest paid	73.33
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-25.25
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	20.47
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	20.47
	Cash and cash equivalents cash flow statement at beginning of period	27.77
	Cash and cash equivalents cash flow statement at end of period	48.24

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GLOBAL QUARTZ ENGINEERED



QUARTZ

- » Stratum
- » Prismatic
- » Kalmasa
- » Aurora
- » Quartzites
- » Mar Quartz

NATURAL STONE CONNECT

- » Granites
- » Marbles
- » Soft Quartzites
- » Phyllite & Soapstone

- » Registered office & Quartz Division
- » Natural Stones Unit
- » USA
- » Dubai



cs@globalsurfaces.in
(For Investor Grievances)

INSIGHTS

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