

STANDALONE INTEGRATED FINANCIAL RESULTS 30.09.2025

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	Standalone
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	Single segment
Description of single segment	Granites & Marbles
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
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes

(I) We declare that the acceptance of fixed deposits by the banks/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a high value debt listed entity? according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	14-02-2025
Indicate Company website link for updated RPT policy of the Company	https://globalsurfaces.in/investor-relations/corporate-governance/
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No Disclosure of Default of loans and Debt Securities is not applicable to the entity.

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 reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
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	165.13	446.62
	Other income	133.68	169.69
	Total income	298.81	616.31
2	Expenses		
(a)	Cost of materials consumed	59.9	190.8
(b)	Purchases of stock-in-trade	2.05	3.04
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	27.29	36.18
(d)	Employee benefit expense	28.8	58.73
(e)	Finance costs	9.19	19.28
(f)	Depreciation, depletion and amortisation expense	11.65	22.79
(g)	Other Expenses		
1	Other Expenses	92.86	197.29
	Total other expenses	92.86	197.29
	Total expenses	231.74	528.11
3	Total profit before exceptional items and tax	67.07	88.2
4	Exceptional items	0	0
5	Total profit before tax	67.07	88.2
6	Tax expense		
7	Current tax	12.27	15.97
8	Deferred tax	5.49	8.3
9	Total tax expenses	17.76	24.27
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	49.31	63.93
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	49.31	63.93	
17	Other comprehensive income net of taxes	0	0	
18	Total Comprehensive Income for the period	49.31	63.93	
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	1.17	1.51	
	Diluted earnings (loss) per share from continuing operations	1.17	1.51	
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	1.17	1.51	
	Diluted earnings (loss) per share from continuing and discontinued operations	1.17	1.51	
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	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	280.43
Capital work-in-progress	0.03
Investment property	210.77
Goodwill	0
Other intangible assets	1.3
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	1997.47
Other non-current financial assets	8.64
Total non-current financial assets	2006.11
Deferred tax assets (net)	190.65
Other non-current assets	131.65
Total non-current assets	2820.94
2 Current assets	
Inventories	416.32
Current financial asset	
Current investments	1.76
Trade receivables, current	489.32
Cash and cash equivalents	1.72
Bank balance other than cash and cash equivalents	5.71
Loans, current	3.36
Other current financial assets	359.37
Total current financial assets	861.24
Current tax assets (net)	
Other current assets	40.21

	Total current assets	1317.77
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	4138.71
	Total current assets	1317.77
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	4138.71
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	423.82
	Other equity	3030.53
	Total equity attributable to owners of parent	3454.35
	Non controlling interest	
	Total equity	3454.35
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	11.42
	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	8.85
	Total non-current financial liabilities	20.27
	Provisions, non-current	4.55
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	24.82
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	444.52
	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	151.76
	Total Trade payable	180.65

	Other current financial liabilities	11.62
	Total current financial liabilities	636.79
	Other current liabilities	12.52
	Provisions, current	1.45
	Current tax liabilities (Net)	8.78
	Deferred government grants, Current	
	Total current liabilities	659.54
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	684.36
	Total equity and liabilities	4138.71
	Disclosure of notes on assets and liabilities	Textual Information(1)

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	Standalone	Standalone
	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		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	0.00	0.00

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		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	88.2
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	19.28
	Adjustments for decrease (increase) in inventories	71.41
	Adjustments for decrease (increase) in trade receivables, current	99.18
	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	-10.3
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-65.2
	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	22.79
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0.08
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	-9.36
	Adjustments for unrealised foreign exchange losses gains	-88.38
	Adjustments for dividend income	0
	Adjustments for interest income	66.35
	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	6.16
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-21.43
	Net cash flows from (used in) operations	66.77
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	1.48
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	65.29
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	9.3
	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	3.72

	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	-2.81
	Net cash flows from (used in) investing activities	-7.17
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	0
	Repayments of borrowings	47.42
	Payments of lease liabilities	0.23
	Dividends paid	0
	Interest paid	19.31
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-66.96
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-8.84
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	-8.84
	Cash and cash equivalents cash flow statement at beginning of period	10.56
	Cash and cash equivalents cash flow statement at end of period	1.72

Format for Disclosure of Related Party Transactions (applicab

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary							
1	Global Surfaces Limited		Sweta Shah		Key Managerial Personnel	Remuneration		7	NA			3.18
2	Global Surfaces Limited		Global Mining Company		Entities under control of Director	Sale of goods or services		2	NA			0.08
3	Global Surfaces Limited		Sweta Shah		Key Managerial Personnel	Purchase of goods or services		1.5	NA			0.66
4	Global Surfaces Limited		Superior Surfaces Inc		Subsidiary	Sale of goods or services		200	NA			2.9
5	Global Surfaces Limited		Global Surfaces Inc		Subsidiary	Sale of goods or services		1000	NA			177.31
6	Global Surfaces Limited		Global Surfaces FZE		Subsidiary	Sale of goods or services		1000	NA			9.98
7	Global Surfaces Limited		Global Surfaces Inc		Subsidiary	Any other transaction	Management Fees Income	2.5	NA			0.7
8	Global Surfaces Limited		Global Surfaces FZE		Subsidiary	Any other transaction	Management Fees Income	100	NA			21.03
9	Global Surfaces		Global Surfaces		Subsidiary	Any other transaction	Guarantee Commission	25	NA			8.06

	Limited		FZE				Income					
10	Global Surfaces Limited		Global Surfaces FZE		Subsidiary	Purchase of goods or services		200	NA			0.38
11	Global Surfaces Limited		Orange Monkey Media		Entities under control of relatives of Director	Purchase of goods or services		30	NA			2.62
12	Global Surfaces Limited		Global Surfaces FZE		Subsidiary	Interest received		150	NA			66.24
13	Global Surfaces Limited		Global Surfaces FZE		Subsidiary	Loan		300	NA			0
14	Global Surfaces Limited		Global Surfaces FZE		Subsidiary	Any other transaction	Advance Given for Supply of Goods/Services	100	NA			0
15	Global Surfaces Limited		Global Surfaces Inc		Subsidiary	Any other transaction	Advance received for Supply of Goods/Services	20	NA			0.88
16	Global Surfaces Limited		Global Surfaces FZE		Subsidiary	Any other transaction	Corporate Guarantee	0	NA			-6

17	Global Surfaces Limited	Global Surfaces FZE		Subsidiary	Investment		0	NA			0
18	Global Surfaces Limited	Global Surfaces Inc		Subsidiary	Investment		0	NA			0
19	Global Surfaces Limited	Superior Surfaces Inc		Subsidiary	Investment		0	NA			0
20	Global Surfaces Limited	Divine Surfaces Private Limited		Entities under control of relatives of Director	Any other transaction	Trade Receivables	0	NA			0
21	Global Surfaces Limited	Mayank Shah		Key Managerial Personnel	Remuneration		0	NA			0
22	Global Surfaces FZE	Mayank Shah		Director	Remuneration		40	NA			14.35
23	Global Surfaces FZE	Global Surfaces Inc		Fellow Subsidiary	Any other transaction	Advance received for Supply of Goods/Services	500	NA			4.4
24	Global Surfaces FZE	Superior Surfaces Inc		Fellow Subsidiary	Sale of goods or services		500	NA			0
Total value of transaction during the reporting period											306.77



ENGINEERED QUARTZ

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

NATURAL STONE

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

CONNECT

- » Registered office & Quartz Division
- » Natural Stones Unit
- » USA
- » Dubai
- » cs@globalsurfaces.in
(For Investor Grievances)

INSIGHTS

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