Ref: GSL/SEC/2026-27/48 November 2, 2026

To,

BSE Limited,
Dept of Corporate Services
Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai 400 001 (Maharashtra)
Scrip Code: 543829

National Stock Exchange of India Limited
The Listing Department
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (East),
Mumbai 400 051 (Maharashtra)
Symbol: GSLSU

Subject: **Outcome of the Board Meeting held on November 2, 2026 pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulation')**

Dear Sir / Madam,

In continuation of our earlier intimation vide letter ref. **GSL/SEC/2026-27/45** dated October 27, 2026, this is to inform you that the Board of Directors at its meeting held today i.e. November 2, 2026, inter-alia, has considered the following matters: -

1. Approved the Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2026, together with the Statement of Assets and Liabilities and the Statement of Cash Flows, on the recommendation of the Audit Committee. The said Un-Audited Financial Results are enclosed as **Annexure A**.

2. Took note of the Limited Review Reports on the Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2026, issued by M/s. Ummed Jain & Co., Chartered Accountants (FRN: 119250W), Statutory Auditors of the Company. The said Limited Review Reports are enclosed along with **Annexure A**.

3. Approved the re-appointment of Mr. Sudhir Baxi (DIN: 00092322) as a Non-Executive Independent Director of the Company, not liable to retire by rotation, for a second term of 5 (five) consecutive years with effect from December 20, 2026 up to December 19, 2031, on the recommendation of the Nomination and Remuneration Committee, subject to the approval of the Members of the Company by way of Special Resolution. Details as required under Regulation 30 of SEBI Listing Regulations are enclosed as **Annexure B**.

4. Approved the Notice of Postal Ballot for seeking approval of the Members of the Company, by way of remote e-voting, for the re-appointment of Mr. Sudhir Baxi (DIN: 00092322) as a Non-Executive Independent Director of the Company for a second term of 5 (five) consecutive years (Special Resolution) and other matters.

Further, in respect of the matters stated above, the details as required under Regulation 30 of SEBI Listing Regulations read with Schedule III thereof and the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are enclosed as **Annexure A** and **Annexure B** to this letter.

The Board Meeting commenced on November 2, 2026 at 04:20 PM (IST) and concluded at 04:46(IST).

Pursuant to the Code of Conduct framed by the Company under the SEBI (Prohibition of Insider Trading) Regulations, 2015, the 'Trading Window' for all Directors, Key Managerial Personnel, Promoters, Connected Persons, Designated Persons and their immediate relatives of the Company, for trading in the shares of the Company, which was closed with effect from October 1, 2026, shall continue to remain closed and will open after 48 hours from the declaration of the Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2026.

The above information will also be hosted on the website of the Company and can be accessed at www.globalsurfaces.com. You are kindly requested to take the same on record.

Thanking You
Yours Faithfully,

For Global Surfaces Limited

DHARAM SINGH RATHORE
Digitally signed by DHARAM SINGH RATHORE
Date: 2026.11.02 17:46:16 +05'30'

Dharam Singh Rathore
Company Secretary and Compliance Officer
ICSI Mem. No.: A57411

Place: Jaipur
Encl.: As above

ANNEXURE A

Un-Audited Standalone and Consolidated Financial Results for the Quarter and Half Year ended September 30, 2026

Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2026, along with the Limited Review Reports thereon issued by M/s. Ummed Jain & Co., Chartered Accountants, (FRN: 119250W), Statutory Auditors of the Company, are enclosed herewith.

LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF GLOBAL SURFACES LIMITED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026 PURSUANT TO REGULATION 33 OF SECURITIES AND EXCHANGE BOARD OF INDIA (LODR) REGULATIONS, 2015, AS AMENDED.

The Board of Directors of
Global Surfaces Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Global Surfaces Limited for the quarter and half year ended September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Company's management and approved by the Company'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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard required that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement.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.

4. Based on our review conducted and procedures performed as stated in paragraph 3 aboveread with matters as described in paragraph 5 below, 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

UMMED JAIN & CO. Chartered Accountants JAIPUR

R-12, Yudhisther Marg, C-Scheme, Jaipur-302005
office@ujco.in, ujc1981@gmail.com 0141-4019598, +91 88900 33333, +91 94140 50966 www.ujco.in

Emphasis of Matter:

5. Refer Note No. 4 to standalone financial results, wherein the Company has approved the conversion of existing loans given to its wholly owned foreign subsidiary *viz.* Global Surfaces FZE, amounting USD 10,857,591 and AED 3,000,000, equivalent to INR 1112.11 million (based on reference rate August 10, 2026), into equity shareson August 10, 2026. The Company has reclassified the said loans from Non-Current Loans to Non-Current Other Financial Assets in unaudited Balance Sheet as on September 30, 2026 as requisite formalities of conversion process is under progress.

   Our conclusion is not modified in respect of this matter.

For **UMMED JAIN & CO.**
Chartered Accountants
FRN:119250W

CA U.M. Jain
Partner
M. No.070863

UDIN: 26070863UOAZEX4203
Place: Jaipur
Date: 02.11.2026

GLOBAL SURFACES
SURFACES THAT DEFINE LUXURY
UAE — USA — INDIA

Global Surfaces Limited
CIN: L14100RJ1991PLC073860

Registered Office :- PA-10-006 Engineering And Related Indus Sez, Mahindra World City, Jaipur, Rajasthan- 302037.
Website: www.globalsurfaces.com

Statement of Unaudited Standalone Financial Results For The Quarter and Period Ended September 30, 2026

(Rs. in Millions, except otherwise stated)

	Particulars	Quarter ended			Period Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	Revenue from Operations	196.45	221.32	165.13	417.77	446.62	748.36
2	Other Income	39.45	29.46	133.68	68.91	169.69	373.93
3	**Total Income**	**235.90**	**250.78**	**298.81**	**486.68**	**616.31**	**1,122.29**
4	**Expenses:**						
	Cost of materials consumed	114.29	136.06	59.90	250.35	190.80	282.01
	Purchase of stock in trade (net of discounts and returns)	30.02	1.39	2.05	31.41	3.04	7.73
	Changes in inventories of finished goods and work- in-progress	(30.13)	(19.23)	27.29	(49.36)	36.18	150.34
	Employee benefit expenses	27.74	24.33	28.80	52.07	58.73	109.55
	Depreciation and amortisation expense	8.90	7.42	11.65	16.33	22.79	46.53
	Finance costs	7.25	8.60	9.19	15.85	19.28	35.68
	Other expenses	75.15	62.65	92.86	137.79	197.29	326.04
	Total Expenses	**233.22**	**221.22**	**231.74**	**454.44**	**528.11**	**957.88**
5	**Profit Before tax**	**2.68**	**29.56**	**67.07**	**32.24**	**88.20**	**164.41**
6	**Tax Expense:**						
	a) Current Tax	4.95	5.12	12.27	10.08	15.97	30.44
	b) Deferred Tax	(2.78)	(0.92)	5.49	(3.69)	8.30	57.85
	Total Tax Expense	**2.17**	**4.20**	**17.76**	**6.38**	**24.27**	**88.29**
7	**Profit after Tax**	**0.51**	**25.36**	**49.31**	**25.86**	**63.93**	**76.12**
8	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss						
	- Remeasurements of post-employment benefit obligations	-	-	-	-	-	1.21
	- Income tax relating to above	-	-	-	-	-	(0.35)
	Other comprehensive income, net of tax	**-**	**-**	**-**	**-**	**-**	**0.86**
9	**Total Comprehensive Income**	**0.51**	**25.36**	**49.31**	**25.86**	**63.93**	**76.98**
10	**Paid-up Equity Share Capital (Face Value of Rs.10 each)**				**423.82**	**423.82**	**423.82**
11	Reserves excluding revaluation reserves	-	-	-	3,069.43	3,030.53	3,043.58
12	Earnings per equity share (Face value of Rs. 10/- each) (Not Annualised)						
	a) Basic (Rs.)	0.01	0.60	1.17	0.61	1.51	1.80
	b) Diluted (Rs.)	0.01	0.60	1.17	0.61	1.51	1.80

UMMED JAIN & CO. JAIPUR Chartered Accountants

GLOBAL SURFACES LIMITED

GLOBAL SURFACES
SURFACES THAT DEFINE LUXURY
UAE - USA - INDIA

Global Surfaces Limited
CIN: L14100RJ1991PLC073860

Unaudited Standalone Balance Sheet as at September 30, 2026

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	223.77	238.28
Capital work-in-progress	0.22	-
Right-of-use assets	85.02	85.93
Intangible assets	0.91	0.86
Financial assets		
i. Investments	1,238.91	210.77
ii. Loans	0.00	1,104.98
iii. Other financial assets	1,117.60	1,033.63
Income tax assets (net)	39.57	39.08
Deferred tax assets (net)	144.44	140.75
Total non-current assets	**2,850.44**	**2,854.28**
Current assets		
Inventories	344.60	285.09
Financial assets		
i. Trade receivables	467.81	455.38
ii. Cash and cash equivalents	3.21	0.94
iii. Bank balances other than (ii) above	1.81	3.03
iv. Loans	3.83	2.45
v. Other financial assets	517.65	464.15
Other current assets	59.75	51.33
Total current assets	**1,398.66**	**1,262.37**
Assets classified as held for sale	42.70	42.91
Total assets	**4,291.80**	**4,159.56**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	423.82	423.82
Other equity		
Reserves and surplus	3,069.43	3,043.58
Total equity	**3,493.25**	**3,467.40**
LIABILITIES		
Non-current liabilities		
Financial liabilities		
i. Borrowings	13.46	14.32
ii. Lease liabilities	5.57	5.97
Provisions	2.87	2.86
Total non-current liabilities	**21.90**	**23.15**
Current liabilities		
Financial liabilities		
i. Borrowings	424.38	456.55
ii. Trade payables		
a) Total outstanding dues of micro and small enterprises	48.43	30.29
b) Total outstanding dues of creditors other than (ii)(a) above	240.84	118.26
iii. Other financial liabilities	16.72	16.98
Current tax liabilities	29.65	20.37
Provisions	4.34	2.43
Other current liabilities	12.29	24.13
Total current liabilities	**776.65**	**669.01**
Total liabilities	**798.55**	**692.16**
Total equity and liabilities	**4,291.80**	**4,159.56**

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GLOBAL SURFACES LIMITED

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Global Surfaces Limited
CIN: L14100RJ1991PLC073860

Unaudited Standalone Statement of cash flows for the period ended September 30, 2026

Particulars	For the period ended September 30, 2026 (Unaudited)	For the period ended September 30, 2025 (Unaudited)
A. Cash flows from operating activities		
Profit before tax	**32.24**	**88.20**
Adjustments for :		
Depreciation and amortisation	16.33	22.79
Interest and other finance costs	15.85	19.28
Provision for expected credit loss	8.50	6.16
Interest income	(39.99)	(66.35)
Gain on sale and revaluation of Mutual Funds	-	(0.06)
Unrealised (gain)/loss	(24.00)	(88.38)
Net (gain) on disposal of property, plant and equipment	(0.10)	(0.68)
Operating profit/(loss) before working capital changes	**8.83**	**(19.04)**
Changes in working capital:		
Increase in provisions	1.92	0.08
Increase/(Decrease) in trade payables	141.60	(65.20)
(Decrease) in other current financial and non financial liabilities	(11.23)	(9.36)
(Increase) in other financial and non-financial assets	(15.73)	(10.30)
(Increase)/Decreas in inventories	(59.51)	71.41
Decrease/(Increase) in trade receivables	(27.12)	99.18
Cash generated from operations	**38.76**	**66.77**
Taxes paid (net of refunds)	(1.28)	(1.48)
Net cash inflow from operating activities	**37.48**	**65.29**
B. Cash flows from investing activities		
Loan (given)/recovered during the period	(1.38)	3.72
Payments for property, plant and equipment and intangible assets	(1.19)	(9.30)
Proceeds from disposal of property, plant and equipment	0.12	1.10
Decrease/(Increase) in Bank balances other than cash & cash equivalent	1.22	(2.81)
Interest received	0.02	0.12
Net cash (outflow) in investing activities	**(1.21)**	**(7.17)**
C. Cash flows from financing activities		
(Repayment) of borrowings	(17.29)	(47.42)
Repayment of lease liabilities	(0.47)	(0.23)
Interest and other finance costs paid	(16.24)	(19.31)
Net cash (outflow) in financing activities	**(34.00)**	**(66.96)**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	2.27	(8.84)
Cash and cash equivalents at the beginning of the period	0.94	10.56
Cash and cash equivalents at the end of the period	**3.21**	**1.72**
Reconciliation of cash and cash equivalents as per the Standalone statement of cash flow		
Cash and cash equivalents comprise of the following:		
Balances with banks		
In current accounts	1.96	0.45
Cash on hand	1.25	1.27
Cash and cash equivalents at the end of the period	**3.21**	**1.72**

UMMED JAIN & CO. JAIPUR Chartered Accountants

GLOBAL SURFACES LIMITED

Global Surfaces Limited
CIN: L14100RJ1991PLC073860

Notes to the Standalone Financials Results

1 The above Statement of standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder.

2 The above standalone financial results ('the Statement') of the Global Surfaces Limited ("the Company"), were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on November 02, 2026.

3 As per Ind AS 108, 'Operating Segments', the Company has disclosed the segment information only as part of consolidated financial results.

4 The Board, on recommendation of the Audit Committee, at its meeting held on August 10, 2026, approved conversion of a further portion of unsecured loan of AED 3,000,000 and USD 10,857,591 (aggregating and equivalent to total INR 1104.41 million) as on the Reference Date of June 30, 2026), into equity shares of the subsidiary, as per valuation determined by an independent valuer.
The necessary ODI-related filings under FEMA and regulatory formalities with the Jebel Ali Free Zone Authority (JAFZA), Dubai, are under process. Pending completion of such formalities and allotment of equity shares of subsidiary viz Global Surfaces FZE, the equivalent INR 1112.11 million has been re-classified as advance towards equity/share subscription under the head "Other Non-Current Financial Asset" as on reference date of August 10, 2026. This transaction does not involve any cash outflow from the Company and represents a reclassification of an existing financial exposure into equity investment.

5 Figures for the previous period/year are re-classified/ re-arranged/ re-grouped wherever necessary.

For and on behalf of the Board

GLOBAL SURFACES LIMITED

Mayank Shah
Chairman and Managing Director
DIN:01850199
Place:Kolkata

Dated : November 02, 2026

UMMED JAIN & CO. JAIPUR Chartered Accountants

LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF GLOBAL SURFACES LIMITED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026, PURSUANT TO REGULATION 33 OF SECURITIES AND EXCHANGE BOARD OF INDIA (LODR) REGULATIONS, 2015, AS AMENDED.

The Board of Directors of
Global Surfaces Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Global Surfaces Limited (hereinafter referred to as "the Holding Company"), and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2026 ("the Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company'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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard required that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. 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.

4. The Statement includes the results of the below entities:

S. No.	Name of Entity	Relationship	% of Holding
1.	Global Surfaces Limited	Holding company	-
2.	Global Surfaces FZE	Wholly owned subsidiary	100%
3.	Global Surfaces INC	Subsidiary	99.90%
4.	Superior Surfaces INC	Subsidiary	50%

UMMED JAIN & CO. JAIPUR Chartered Accountants

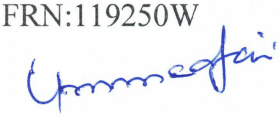
5. Based on our review conducted and procedures performed as stated in paragraph 3 above read with matters as described in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. (a) The Statement includes financial results of one foreign subsidiary, which reflects, total income of Rs. 807.50 million, net loss after tax of Rs. 87.12 million, total Comprehensive loss of Rs.76.38 million for thehalf year ended September 30, 2026has been reviewed by the other independent auditors in accordance with the regulations of that foreign country, whose reports have been furnished to us by the Holding Company's management. These financial results have been converted by the Holding Company's management as per accounting principles generally accepted in India which has been considered in the consolidated financial results solely based on such converted financial results. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion in so far as it relates to the affairs of such subsidiary located outside India is based on the reports of other auditor and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

(b) The statement includes financial results of one another foreign subsidiary which reflects, total income of Rs.25.08 million, net loss after tax of Rs.3.77 million, total comprehensive loss of Rs.3.72 million for thehalf year ended September 30, 2026 has been prepared by the management of holding company as per accounting principles generally accepted in India and has been considered in the statement solely based on such financial results prepared by the management of Holding company.

Our conclusion is not modified in respect of above matters.

For **UMMED JAIN & CO.**
Chartered Accountants
FRN:119250W





CA U.M. JAIN
Partner
M.No. 070863

UDIN : 26070863YUUMX08237
Place: Jaipur
Date: 02.11.2026

GLOBAL SURFACES
SURFACES THAT DEFINE LUXURY
UAE - USA - INDIA

Global Surfaces Limited
CIN: L14100RJ1991PLC073860
Registered Office :- PA-10-006 Engineering And Related Indus Sez, Mahindra World City, Jaipur, Rajasthan- 302037.
Website: www.globalsurfaces.com

Statement of Unaudited Consolidated Financial Results For The Quarter and Period Ended September 30, 2026

(Rs. in Millions, except otherwise stated)

	Particulars	Quarter ended			Period Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	Revenue from Operations	598.76	654.19	540.75	1,252.95	1,285.79	2,332.39
2	Other Income	15.89	1.92	91.66	17.81	93.92	216.98
3	**Total Income**	**614.65**	**656.11**	**632.41**	**1,270.76**	**1,379.71**	**2,549.37**
4	**Expenses:**						
	Cost of materials consumed	263.71	224.31	224.45	488.02	564.70	1,076.05
	Purchase of stock in trade (net of discounts and returns)	2.43	10.33	9.23	12.75	10.99	12.95
	Changes in inventories of finished goods and work- in-progress	38.31	97.07	38.77	135.38	59.57	64.54
	Employee benefit expenses	80.90	76.25	83.20	157.15	165.85	332.96
	Depreciation and amortisation expense	47.22	44.98	47.16	92.20	91.22	183.68
	Finance costs	35.35	35.43	36.74	70.78	73.28	149.95
	Other expenses	200.78	162.90	220.62	363.69	440.69	959.26
	Total Expenses	**668.70**	**651.27**	**660.17**	**1,319.98**	**1,406.30**	**2,779.39**
5	**Profit/(Loss) Before tax**	**(54.05)**	**4.84**	**(27.76)**	**(49.22)**	**(26.59)**	**(230.02)**
6	**Tax Expense:**						
	a) Current Tax	2.72	5.12	12.28	7.84	16.36	30.52
	b) Deferred Tax	(2.78)	(0.92)	5.49	(3.69)	8.30	57.85
	Total Tax Expense	**(0.06)**	**4.20**	**17.77**	**4.15**	**24.66**	**88.37**
7	**Profit/(Loss) after Tax**	**(54.01)**	**0.64**	**(45.53)**	**(53.37)**	**(51.25)**	**(318.39)**
8	**Other Comprehensive Loss**						
	Items that will not be reclassified to profit or loss						
	- Remeasurements of post-employment benefit obligations	-	-	-	-	-	1.21
	- Income tax relating to above	-	-	-	-	-	(0.35)
	Items that will be reclassified to profit or loss	-					
	- Exchange difference on translation of foreign operation	11.27	(0.32)	(4.80)	10.95	(5.06)	(10.74)
	- Income tax relating to above	-	-	-	-	-	-
	Other comprehensive Loss, net of tax	**11.27**	**(0.32)**	**(4.80)**	**10.95**	**(5.06)**	**(9.88)**
9	**Total Comprehensive Income/(Loss)**	**(42.74)**	**0.32**	**(50.33)**	**(42.42)**	**(56.31)**	**(328.27)**
	Profit/(Loss) attributable to :						
	Owners of the Company	(52.98)	1.50	(46.65)	(51.48)	(50.95)	(304.28)
	Non Controlling Interest	(1.03)	(0.86)	1.12	(1.89)	(0.30)	(14.11)
	Other Comprehensive Loss attributable to:						
	Owners of the Company	11.24	(0.32)	(5.42)	10.92	(5.67)	(10.61)
	Non Controlling Interest	0.03	(0.00)	0.62	0.03	0.61	0.73
	Total Comprehensive Income/(Loss) attributable to :						
	Owners of the Company	(41.75)	1.19	(52.08)	(40.56)	(56.62)	(314.89)
	Non Controlling Interest	(0.99)	(0.87)	1.74	(1.86)	0.31	(13.38)
#	**Paid-up Equity Share Capital (Face Value of Rs.10 each)**				**423.82**	**423.82**	**423.82**
#	Reserves excluding revaluation reserves	-	-	-	2,241.44	2,540.27	2,282.00
#	Earnings / (Loss) per equity share (Face value of Rs. 10/- each) (Not Annualised)						
	a) Basic (Rs.)	(1.25)	0.04	(1.10)	(1.21)	(1.20)	(7.18)
	b) Diluted (Rs.)	(1.25)	0.04	(1.10)	(1.21)	(1.20)	(7.18)

UMMED JAIN & CO. JAIPUR Chartered Accountants

GLOBAL SURFACES LIMITED

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UAE - USA - INDIA

Global Surfaces Limited
CIN: L14100RJ1991PLC073860

Unaudited Consolidated Balance Sheet as at September 30, 2026

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,414.21	2,460.18
Capital work-in-progress	0.22	-
Right-of-use assets	486.65	495.08
Other intangible assets	1.14	1.13
Financial assets		
i. Other financial assets	39.14	38.67
Income tax assets (net)	39.57	39.08
Deferred tax assets (net)	144.44	140.74
Other non-current assets	24.80	23.11
Total non-current assets	**3,150.17**	**3,197.99**
Current assets		
Inventories	819.32	874.09
Financial assets		
i. Trade receivables	1,129.82	964.17
ii. Cash and cash equivalents	14.74	37.79
iii. Bank balances other than (ii) above	66.00	67.90
iv. Loans	4.03	3.20
v. Other financial assets	27.89	11.37
Other current assets	166.73	207.48
Total current assets	**2,228.53**	**2,166.00**
Assets classified as held for sale	42.70	42.91
Total assets	**5,421.40**	**5,406.90**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	423.82	423.82
Other equity		
Reserves and surplus	2,241.44	2,282.00
Total equity attributable to owners of the Company	**2,665.26**	**2,705.82**
Non-controlling interests	1.26	3.11
Total equity	**2,666.52**	**2,708.93**
LIABILITIES		
Non-current liabilities		
Financial liabilities		
i. Borrowings	433.04	473.47
ii. Lease liabilities	501.41	504.47
Provisions	10.91	10.27
Total non-current liabilities	**945.36**	**988.21**
Current liabilities		
Financial liabilities		
i. Borrowings	1,121.34	1,159.57
ii. Trade payables		
a) Total outstanding dues of micro and small enterprise	48.43	30.29
b) Total outstanding dues of creditors other than (ii)(a) above	459.83	386.93
iii. Other financial liabilities	71.20	53.29
Current tax liabilities	29.65	22.69
Provisions	6.35	4.41
Other current liabilities	72.72	52.58
Total current liabilities	**1,809.52**	**1,709.76**
Total liabilities	**2,754.88**	**2,697.97**
Total equity and liabilities	**5,421.40**	**5,406.90**

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Unaudited Consolidated Statement of cash flows for the period ended September 30, 2026

Particulars	For the period ended September 30, 2026 (Unaudited)	For the period ended September 30, 2025 (Unaudited)
A. Cash flows from operating activities		
Profit before tax	**(49.22)**	**(26.59)**
Adjustments for :		
Depreciation and amortisation	92.20	91.22
Interest and other finance costs	70.78	73.28
Provision for Expected credit loss	0.58	6.03
Interest income	(0.02)	(0.12)
Gain on sale and revaluation of Mutual Funds	-	(0.06)
Unrealised (gain)/loss	(21.72)	(81.04)
Net (gain) on disposal of property, plant and equipment	(0.11)	(0.68)
Operating profit before working capital changes	**92.49**	**62.04**
Changes in working capital:		
Increase in provisions	2.58	1.47
Increase in trade payables	86.39	27.26
Increase in other current financial and non financial liabilities	7.97	18.93
Decrease/(Increase) in other financial and non-financial assets	36.64	(64.04)
Decrease/(Increase) in inventories	61.07	13.24
(Increase)/Decrease in trade receivables	(162.10)	34.65
Cash generated from/ (used in) operations	**125.04**	**93.55**
Taxes paid (net of refunds)	(1.37)	(3.36)
Net cash inflow/(outflow) from operating activities	**123.67**	**90.19**
B. Cash flows from investing activities		
Loan (given)/recovered during the period	(0.83)	0.08
Payments for property, plant and equipment and intangible assets	(0.94)	(31.06)
Proceeds from disposal of property, plant and equipment	0.11	1.10
(Increase) in Bank balances other than cash & cash equivalent	1.89	(14.71)
Interest received	0.02	0.12
Net cash (outflow) in investing activities	**0.25**	**(44.47)**
C. Cash flows from financing activities		
(Repayment)/Proceeds from borrowings	(77.77)	53.49
Repayment of lease liabilities	(6.95)	(5.41)
Interest and other finance costs paid	(62.25)	(73.33)
Net cash (outflow) in financing activities	**(146.97)**	**(25.25)**
Net (Decrease)/increase in cash and cash equivalents (A+B+C)	**(23.05)**	**20.47**
Cash and cash equivalents at the beginning of the period	37.79	27.77
Cash and cash equivalents at the end of the period	**14.74**	**48.24**
Reconciliation of cash and cash equivalents as per the Consolidated statement of cash flow		
Cash and cash equivalents comprise of the following :		
Balances with banks		
In current accounts	11.90	45.36
Cash on hand	2.84	2.88
Cash and cash equivalents at the end of the period	**14.74**	**48.24**

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Notes to the Consolidated Financials Results

1 The above Statement of Consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder.

2 The above consolidated financial results ('the Statement') of the Global Surfaces Limited ("the Company") and its subsidiaries (collectively "the Group"), were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on November 02, 2026.

3 **Segment Information**

The Group is engaged in manufacturing and trading of "natural stone and engineered quartz used in surface and counter tops'. The Group sells its product majorly from three geographies: United States of America, United Arab Emirates and India.

Particulars	Quarter ended			Period Ended		Year Ended
	30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
A. Segment revenue						
India	196.45	221.32	165.14	417.77	446.62	748.36
United States of America	124.80	124.79	119.14	249.59	266.65	523.43
United Arab Emirates	400.60	408.07	327.62	808.67	767.46	1,430.21
(Less): Intersegment eliminations	(123.09)	(99.99)	(71.15)	(223.08)	(194.94)	(369.62)
Total	**598.76**	**654.19**	**540.75**	**1,252.94**	**1,285.79**	**2,332.39**
B. Segment results						
India	2.69	29.57	67.06	32.25	88.20	164.41
United States of America	0.17	(6.44)	1.24	(6.27)	0.20	(29.01)
United Arab Emirates	(56.54)	(30.57)	(99.55)	(87.12)	(122.68)	(391.76)
(Less): Intersegment eliminations	(0.37)	12.29	3.49	11.92	7.69	26.33
Sub-Total	**(54.05)**	**4.85**	**(27.76)**	**(49.22)**	**(26.59)**	**(230.02)**
C. Segment assets						
India				4,291.82	4,138.70	4,159.54
United States of America				336.76	351.14	348.41
United Arab Emirates				4,116.48	4,268.96	4,148.42
(Less): Intersegment eliminations				(3,323.66)	(3,030.55)	(3,249.47)
Total				**5,421.40**	**5,728.25**	**5,406.90**
D. Segment liabilities						
India				798.56	684.36	692.15
United States of America				323.08	305.75	330.91
United Arab Emirates				3,651.67	4,480.14	4,635.37
(Less): Intersegment eliminations				(2,018.43)	(2,722.89)	(2,960.46)
Total				**2,754.88**	**2,747.36**	**2,697.97**

4 The Board, on recommendation of the Audit Committee, at its meeting held on August 10, 2026, approved conversion of a further portion of unsecured loan of AED 3,000,000 and USD 10,857,591 (aggregating and equivalent to total INR 1104.41 million) as on the Reference Date of June 30, 2026), into equity shares of the subsidiary, as per valuation determined by an independent valuer.
The necessary ODI-related filings under FEMA and regulatory formalities with the Jebel Ali Free Zone Authority (JAFZA), Dubai, are under process. This transaction does not involve any cash outflow from the Company and represents a reclassification of an existing financial exposure into equity investment.

5 Figures for the previous period/year are re-classified/ re-arranged/ re-grouped wherever necessary.

For and on behalf of the Board

GLOBAL SURFACES LIMITED

Mayank Shah
Chairman and Managing Director
DIN:01850199
Place:Kolkata

Dated : November 02, 2026

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ANNEXURE B

Disclosure pursuant to Regulation 30 read with Schedule III of SEBI Listing Regulations and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 – Re-appointment of Mr. Sudhir Baxi (DIN: 00092322) as Independent Director

Particulars	Information
Name of the Director	Mr. Sudhir Baxi (DIN: 00092322)
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Mr. Sudhir Baxi was appointed as Non-Executive Independent Director of the Company with effect from December 20, 2021, for a term of 5 (five) consecutive years, expiring on December 19, 2026. On the recommendation of the Nomination and Remuneration Committee and on the basis of the outcome of his performance evaluation and confirmation that he continues to meet the criteria of independence under Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI Listing Regulations, the Board has re-appointed him as a Non-Executive Independent Director of the Company, not liable to retire by rotation, subject to the approval of the Members by way of Special Resolution under Section 149(10) of the Companies Act, 2013.
Date of re-appointment & term of appointment	For a second term of 5 (five) consecutive years, with effect from December 20, 2026 up to December 19, 2031, subject to the approval of the Members of the Company.
Brief profile (in case of appointment)	Mr. Sudhir Baxi (DIN: 00092322) holds a master's degree in science. He has over 40 years of experience in teaching, mining, geological exploration and the preparation of geological and structural maps.
Disclosure of Relationships between Directors (in case of Appointment of a Director)	Not Applicable. Mr. Sudhir Baxi is not related to any other Director or Key Managerial Personnel of the Company.
Declaration as required under BSE circular no. LIST/COMP/14/201819 and NSE circular no. NSE/CML/2018/24 both dated June 20, 2018	Mr. Sudhir Baxi (DIN: 00092322) is not debarred from holding the office of director by virtue of any order of the Securities and Exchange Board of India (SEBI) or any other such authority.