To,
Department of Corporate Services
Bombay Stock Exchange Limited
25th Floor, P. J. Tower, Dalal Street,
Fort, Mumbai- 400 001.

Date: 04th November, 2026

Dear Sir/Madam,

Sub: Outcome of Board Meeting dated Wednesday, November 04, 2026.

Ref: Scrip Code: 544675 (GABION TECHNOLOGIES INDIA LIMITED)

With reference to the afore-mentioned subject and pursuant to Regulation 30 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby want to inform you that the Board of Directors in their meeting held today, i.e., on Wednesday, 04th November, 2026 at the registered office of the company which commenced at 02:00 PM and concluded at 05:00 PM inter-alia has:

1) Considered and approved the Unaudited Standalone & Consolidated Financial Results of the Company for the half year ended on September 30, 2026 as reviewed and recommended by the Audit Committee.

2) Appointed M/s. VRSK & Associates, as Internal Auditor of the Company for the Financial Year 2026-27.

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby enclose the following:

- Standalone Unaudited Financial Results for the half year ended September 30, 2026 along with Limited Review Report of the Auditor;
- Consolidated Unaudited Financial Results for the half year ended September 30, 2026 along with Limited Review Report of the Auditor;
- Auditor's Certificate on utilization of IPO Proceeds;

Further kindly note that, Pursuant to BSE Circular No. LIST/COMP/0112019-20 dated April 02, 2019 and NSE Circular No. NSE/CML/2019/11 dated April 02, 2019 and in compliance of the provisions of SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, Regulations, 2018, the trading window has been closed w.e.f. 01st October, 2026 and will remain closed till the expiry of 48 hours after the declaration of financial results.

Further, the detailed disclosure as required under Regulation 30 and Schedule III of the Listing Regulations read with SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 enclosed as **Annexure-A**.

Thanking you,

FOR, GABION TECHNOLOGIES INDIA LIMITED

MADHUSUDAN SARDA

Digitally signed by MADHUSUDAN SARDA
DN: C=IN, O=GABION TECHNOLOGIES INDIA LIMITED, OU=Public Limited Company, PostalCode=173025, L=Sirmaur, S=Himachal Pradesh, STREET=SIRMAUR HIMACHAL PRADESH, Phone=9059dfb2154466d7b51277b01253c04cc4288bcec710be6f8a8465c11abb8778, SERIALNUMBER=52f614d24207121 2fc5efea7b74dde97a8730cd66f5ce88a5f7682e6325446bb1, E=mlanda@gabionindia.com, CN=MADHUSUDAN SARDA
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MADHUSUDAN SARDA
MANAGING DIRECTOR
(DIN: 01994280)

Date: 04th November, 2026
Place: New Delhi

Encl: Un-Audited Standalone & Consolidated Financial Results and Limited Review Reports.
Auditor's Certificate on utilization of funds raised from IPO.

Annexure-A

Disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sr. No.	Details of events that needs to be provided	Details
1.	**Name**	Appointment of M/s. VRSK & Associates as the internal auditor of the Company.
2.	**Reason for change viz. appointment, resignation, removal, death or otherwise;**	The Board at its meeting held on November 04, 2026, approved the appointment of M/s. VRSK & Associates, as an Internal Auditor, for the FY 2026-27.
3.	**Date of appointment/cessation (as applicable) & term of appointment;**	Date of Appointment: November 04, 2026 Firm has appointed as Internal Auditor of the Company for the FY 2026-27.
4.	**Brief profile (in case of appointment);**	M/s. VRSK & Associates is a professionally managed firm providing a comprehensive range of audit, taxation, and advisory services, delivering value-driven solutions to businesses and individuals. The firm specializes in audit and assurance, direct and indirect taxation (including GST), cross-border taxation, and transfer pricing, along with LLP advisory and wealth management. It also offers accounting, data outsourcing, and payroll solutions to ensure efficient and compliant operations.
5.	**Disclosure of relationships between directors (in case of appointment of a director).**	No Relation

Vipin Aggarwal Kudsia & Associates
Chartered Accountants

Independent Auditors' Report on Half-yearly financial results of the Company pursuant to the Regulation 33 Of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To The Board of Directors of
Gabion Technologies India Limited
(Formerly Known as Gabion Technologies India Private Limited)

We have reviewed the accompanying statement of Standalone unaudited half-yearly financial results of **Gabion Technologies India Limited (Formerly Known as Gabion Technologies India Private Limited)** ("the Company") for the half-year ended September 30, 2026 This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these Standalone financial statements based on our review.

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 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 provides 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For *Vipin Aggarwal Kudsia & Associates*
Chartered Accountants
FRN No. :009771N

Vipin Aggarwal Kudsia & Associates * New Delhi * Chartered Accountants

CA. Navneet B. Tayal
Partner
M.No. :092544
UDIN: 26092544XYXNVE3886
Date: 04.11.2026
Place: New Delhi

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New Delhi-110018
PH. : +91-11-45087707

E-mail Id : nbtayal_7707@hotmail.com

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Shahpur Jat, New Delhi-110048
PH. : +91-11-26492207/08

GABION TECHNOLOGIES INDIA LIMITED

(Formerly known as "Gabion Technologies India Private Limited")

REGD. OFFICE-38, S/F, Near MCD Park, Mohammadpur, New Delhi, India-110066
Email- info@gabionindia.com, CIN- L74999DL2008PLC195317

Standalone Statement of Profit & Loss for the half-year ended as on September 30, 2026

All figures are stated in lakhs unless otherwise specified

	Particulars	For the half year ended			For the year ended March 31, 2026	For the year ended March 31, 2025
		September 30,2026	March 31,2026	September 30,2025		
		Unaudited	Audited	Unaudited	Audited	Audited
I	Revenue from Operations	7,000.80	7,328.74	3,891.82	11,220.56	10008.49
II	Other Income	17.51	25.52	12.13	37.65	90.33
III	**Total Revenue (I+II)**	7,018.31	7,354.26	3,903.95	11,258.21	10,098.82
IV	**Expenses:**					
	(a) Cost of Material Consumed	3,414.52	3,144.08	2550.43	5,694.50	5468.50
	(b) Changes in inventories of Work-in-progress, Stock in trade & Finished Goods	-553.56	85.35	-903.57	-818.22	-836.76
	(c) Direct Expenses	1847.55	1734.85	845.01	2,579.86	2050.12
	(d) Finance costs	202.61	232.06	241.67	473.73	442.89
	(e) Employee benefits expense	753.02	791.36	575.16	1,366.52	1,269.67
	(f) Depreciation and amortization expense	74.97	85.64	75.07	160.71	158.99
	(g) Other expenses	531.86	421.27	249.10	670.37	644.59
V	**Total Expenses**	6,270.96	6,494.61	3,632.87	10,127.47	9,198.00
VI	**Profit before Before Prior period, Exceptional and Extraordinary Items and Tax**	747.35	859.66	271.08	1,130.74	900.82
VII	**Prior Period Items (Net)**	21.34	2.68	15.30	17.98	39.97
VIII	**Profit before tax (III-IV)**	726.01	856.98	255.78	1,112.76	860.85
IX	**Tax expenses:**					
	(1) Current Tax	188.09	271.57	-	271.57	237.34
	(2) Deferred Tax	0.00	33.50	-	33.50	9.15
X	**Profit from Continuing operations (V-VI)**	537.92	551.90	255.78	807.69	614.36
	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	1357.54	1357.54	997.54	1357.54	997.54
	Reserves excluding revaluation reserves as per balance sheet of previous accounting year				4271.22	1206.2
	Earnings per equity Share :-					
	Face Value of ₹10/- each					
	Basic	3.96	4.07	2.56	6.06	6.16
	Diluted	3.96	4.07	2.56	6.06	6.16

For and on behalf of the Boards of Directors
GABION TECHNOLOGIES INDIA LIMITED

MADHU SUDAN SARDA

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Madhusudan Sarda
Managing Director
DIN No. 01994280
Place : Delhi
Date- November 4, 2026

GABION TECHNOLOGIES INDIA LIMITED

(Formerly known as "Gabion Technologies India Private Limited")

REGD. OFFICE-38, S/F, Near MCD Park, Mohammadpur, New Delhi, India-110066

Email- info@gabionindia.com, CIN- L74999DL2008PLC195317

Standalone Balance Sheet as at 30th September, 2026

All figures are stated in lakhs unless otherwise specified

Particulars	As at September 30, 2026	As at March 31, 2026
EQUITY AND LIABILITIES		
Shareholder's Funds		
Share Capital	1,357.54	1,357.54
Reserves and Surplus	4,833.88	4,271.22
Share Application Money		
Non-Current Liabilities		
Long-Term Borrowings	1,786.06	1,362.25
Deferred Tax Liabilities (Net)	119.37	119.37
Long-Term Provisions	47.83	41.77
Current Liabilities		
Short Term Borrowings	3,180.67	2,494.26
Trade Payables		
- Total outstanding dues of micro enterprises and small enterprises	1,059.76	822.35
- Total outstanding dues of creditors other than micro enterprises and small enterprises	102.71	216.66
Other Current Liabilities	584.20	629.60
Short-Term Provisions	476.53	290.81
TOTAL	**13,548.55**	**11,605.83**
ASSETS		
Non Current Assets		
Property, Plant and Equipment and Intangible Assets		
- Property, Plant and Equipment	2,910.51	2,670.42
- Intangible Assets	1.79	1.79
Capital work-in-Progress	34.54	9.35
Non-Current Investments	43.80	43.80
Other Non-current Assets	556.43	344.10
Current Assets		
Inventories	4,431.86	3,321.76
Trade Receivables	4,390.75	4,177.42
Cash and Cash Equivalents	1.02	5.01
Short-Term Loans and Advances	899.65	717.55
Other Current Assets	278.20	314.62
TOTAL	**13,548.55**	**11,605.83**

For and on behalf of the Boards of Directors of
GABION TECHNOLOGIES INDIA LIMITED

MADHUSUDAN SARDA

DN: CN=MADHUSUDAN SARDA, O=GABION TECHNOLOGIES INDIA LIMITED, OU=Public Limited Company, PostalCode=175025, L=Sirmaur, S=Himachal Pradesh, STREET=SIRMAUR(HIMACHAL PRADESH)

Madhusudan Sarda
Managing Director
DIN No. 01994280
Place : Delhi
Date- November 4, 2026

GABION TECHNOLOGIES INDIA LIMITED
(Formerly known as "Gabion Technologies India Private Limited")

REGD. OFFICE-38, S/F, Near MCD Park, Mohammadpur, New Delhi, India-110066
Email- info@gabionindia.com, CIN- L74999DL2008PLC195317

Standalone Cash Flow Statement for the half year ended 30th September, 2026

All figures are stated in lakhs unless otherwise specified

Particulars	For the Half-year ended 30 September, 2026	For the Half-year ended 30 September, 2025
Cash flows from operating activities		
Profit before taxation	726.02	242.11
Adjustments for:		
Depreciation	74.97	78.35
Interest Income	(5.27)	(8.02)
Interest expense	202.61	251.75
Profit / (Loss) on the sale of property, plant & equipment	(9.92)	-
Adjustments in Reserves / DTL not routed through P&L	24.73	-
Working capital changes:		
(Increase) / Decrease in trade and other receivables	(213.33)	471.35
(Increase) / Decrease in inventories	(1,110.10)	(893.20)
(Increase) / Decrease in Short-term Loans & Advances	(180.45)	(139.80)
(Increase) / Decrease in Other Current Assets	38.80	(16.42)
(Increase) / Decrease in Other Non-current Assets	(2.63)	(0.41)
Increase / (Decrease) in trade and other payables	123.47	145.29
Increase / (Decrease) in other current liability	(45.40)	(88.07)
Increase / (Decrease) in Long-term Provisions	6.06	(1.37)
Increase / (Decrease) in Short-term Provisions	(2.37)	
Non Cash Adjusment to Reserves	-	12.80
Cash generated from operations	**(372.81)**	**54.36**
Less: Interest paid	202.61	251.75
Less: Income taxes paid	-	
Net cash from operating activities	**(575.42)**	**(197.39)**
Cash flows from investing activities		
Purchase of property, plant and equipment	(317.01)	(158.78)
Cash inflow in Capital work in progress	(25.19)	8.97
Proceeds from sale of equipment	11.86	-
(Investment in) / Maturity of Fixed Deposits for tenders	(209.69)	
Loans (given to) / repaid by related parties	(1.65)	
Interest received	2.89	2.52
Net cash used in investing activities	**(538.78)**	**(147.28)**
Cash flows from financing activities		
Proceeds/(Payment) from long-term borrowings	423.81	(248.58)
Proceeds/(Payment) from Short-term borrowings	686.40	594.48
Net cash used in financing activities	**1,110.21**	**345.91**
Net increase in cash and cash equivalents	(3.99)	1.23
Cash and cash equivalents at beginning of period	5.01	0.44
Cash and cash equivalents at end of period	1.02	1.67
Cash and cash equivalents comprises (Refer to note)		
Cash in hand	1.01	1.67
Balances with banks on current accounts	0.01	0.01
	1.02	**1.67**

For and on behalf of the Boards of Directors of
GABION TECHNOLOGIES INDIA LIMITED

MADHUSUDAN SARDA

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Madhusudan Sarda
Managing Director
DIN No. 01994280
Place : Delhi
Date- November 4, 2026

STATEMENT OF STANDALONE RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

Notes to Financial Results

1 The above unaudited standalone financial results were reviewed by the audit committee and then approved by the Board of Directors at their respective meetings held on Nov 4, 2026

2 The results for the half year ended September 30, 2026 are reviewed by the statutory auditor of the company in compliance with Regulation 31 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

3 These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder send the other accounting principles generally accepted in India.

4 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported. EPS for the half-year ended March 31, 2026, September 30, 2025 and September 30, 2026, are not annualized.

5 The Company does not have more than one reportable segment in terms of AS-17 and hence, segment-wise reporting is not applicable.

6 The comparative results and other information for the six months ended September 30, 2025 and September 30, 2026, have been limited reviewed by the statutory auditors of the Company and for the six months ended March 31, 2026 have been audited by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.

7 The Company has completed its Initial Public Offer ("IPO") of 36,00,000 equity shares of face value of Rs. 10 each at an issue price of Rs. 81/- per equity (including share premium of 71- per equity share), aggregating to Rs. 2916 lakhs. The equity shares of the Company were listed on the Bombay Stock Exchange Limited (BSE) SME Platform on 13-01-2026.

8 The details of utilization of the IPO proceeds of Rs. 2916.00 Lakhs from proceeds of fresh issue of Equity Shares. The utilization of the IPO proceeds are summarised below:

(Rs. in lakhs)

Object of the Issue	Allocated Amount	Amount utilized	Amount unutilized	Remarks (if any)
Working Capital Requirement	2211.00	2211.00	-	
General Corporate Purpose	299.72	299.72	-	
Capital Expenditure Requirements for purchasing of plant and machinery	105.67	105.67	-	Machine valued Rs 155.98 lakh purchased during the period.
Public Issue Expenses	299.61	299.61	-	Expenses on travel amounting to Rs. 1.05 lakhs not accounted for in the previous year were recorded in books in April 2026.

9 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

For and on behalf of the Boards of
GABION TECHNOLOGIES INDIA LIMITED

MADHUSUDAN SARDA

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Madhusudan Sarda
Managing Director
DIN No. 01994280
Place : Delhi
Date- November 4, 2026

Vipin Aggarwal Kudsia & Associates
Chartered Accountants

Independent Auditors' Report on Half-yearly financial results of the Company pursuant to the Regulation 33 Of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of
Gabion Technologies India Limited
(Formerly Known as Gabion Technologies India Private Limited)

Opinion

We have reviewed the accompanying Statement of Consolidated unaudited Financial Results of **Gabion Technologies India Limited (Formerly Known as Gabion Technologies India Private Limited)** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 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. Attention is drawn to the fact that the consolidated figures for the corresponding half year ended September 30, 2026, and the corresponding period from April 01, 2026, to September 30, 2026, as reported in these financial results have been approved by the Parent's Board of Directors but have not been subjected to review.

This Statement, which is the responsibility of the Parent's Management and 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" ("Ind AS 34"), 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.

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. 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.

Vipin Aggarwal Kudsia & Associates ★ Chartered Accountants ★ New Delhi

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The Statement includes the results of the following entities:

Name of Entity	Relationship	Country of Incorporation	% of Ownership
Gabion Technologies Nepal Private Limited	Subsidiary	Nepal	75.00%
Gabion Technologies BD Limited	Subsidiary	Bangladesh	99.995%

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 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 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.

We did not review the interim financial statements / financial information / financial results of two subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs. 601.61 lakhs as at September 30, 2026, and total revenues of Rs. 152.01 lakhs and Rs. nil. total net profit/loss) after tax of Rs. 4.67 lakhs and Rs. -.28 lakhs and total comprehensive income / loss of Rs. nil and Rs. -.20 lakhs, for the half year ended September 30, 2026, and for the period from April 01, 2026, to September 30, 2026, respectively, and cash flows (net) of Rs .32 lakhs for the period from April 01, 2026, to September 30, 2026, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit/loss) after tax of Rs. nil and Rs. nil and total comprehensive income / loss of Rs. nil and Rs. nil for the half year ended September 30, 2026 and for the period from April 01, 2026, to September 30, 2026, respectively, as considered in the consolidated unaudited financial results, in respect of no associates and no joint ventures, whose interim financial statements / financial information/ financial results have not been reviewed by us. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.13

The consolidated unaudited financial results include the interim financial statements/ financial information/ financial results of two subsidiaries which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total assets of Rs. 601.61 lakhs as at September 30, 2026, and total revenues of Rs. 152.01 lakhs and Rs. nil, total net profit/loss) after tax of Rs. 4.67 lakhs and Rs. -.28 lakhs and total comprehensive income / loss of Rs. nil and Rs. -.20 lakhs for the half year ended September 30, 2026, and for the period from April 01, 2026, to



September 30, 2026, respectively, and cash flows (net) of Rs .32 lakhs for the period from April 01, 2026, to September 30, 2026, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit/loss) after tax of Rs. nil and Rs. nil and total comprehensive income / loss of Rs. nil and Rs. nil for the half year ended September 30, 2026, and for the period from April 01, 2026, to September 30, 2026, respectively, as considered in the consolidated unaudited financial results, in respect of no associates and no joint ventures, based on their interim financial statements/ financial information/ financial results which have not been reviewed/audited by their auditors. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

For *Vipin Aggarwal Kudsia & Associates*
Chartered Accountants
FRN No. :009771N



CA. Magneet B. Tayal
Partner
M.No. :092544
UDIN: 26092544HAIJLK1717
Date: 04.11.2026
Place: New Delhi

GABION TECHNOLOGIES INDIA LIMITED

(Formerly known as "Gabion Technologies India Private Limited")

REGD. OFFICE-38, S/F, Near MCD Park, Mohammadpur, New Delhi, India-110066
Email- info@gabionindia.com, CIN- L74999DL2008PLC195317

Consolidated Statement of Profit & loss for the half-year ended as on September 30, 2026

All figures are stated in lakhs unless otherwise specified

	Particulars	For the half year ended			For the year ended March 31, 2026	For the year ended March 31, 2025
		September 30,2026	March 31,2026	September 30,2025		
		Unaudited	Audited	Unaudited	Audited	Audited
I	Revenue from Operations	7,152.81	7,460.82	4,058.83	11,519.65	10036.39
II	Other Income	16.91	26.37	12.36	38.73	88.95
III	**Total Revenue (I+II)**	7,169.72	7,487.18	4,071.19	11,558.38	10,125.34
IV	**Expenses:**					
	(a) Cost of Material Consumed	3,513.32	3,224.85	2706.18	5,931.03	5323.54
	(b) Changes in inventories of Work-in-progress, Stock in trade & Finished Goods	(553.56)	85.34	-903.56	-818.23	-836.77
	(c) Direct Expenses	1881.19	1734.85	845.01	2,579.86	2050.12
	(d) Finance costs	208.74	225.01	251.75	476.76	460.40
	(e) Employee benefits expense	763.09	794.53	578.88	1373.41	1367.79
	(f) Depreciation and amortization expense	84.03	89.20	78.35	167.55	170.60
	(g) Other expenses	522.15	456.56	257.17	713.73	684.15
V	**Total Expenses**	6,417.91	6610.34	3813.78	10424.11	9219.83
VI	**Profit before Before Prior period, Exceptional and Extraordinary Items and Tax**	751.81	876.85	257.41	1,134.26	905.51
VII	**Prior Period Items (Net)**	21.34	2.68	15.30	17.98	39.97
VIII	**Profit before tax (III-IV)**	730.48	874.17	242.11	1,116.28	865.54
IX	**Tax expenses:**					
	(1) Current Tax	188.09	271.57	0.0475	271.69	237.46
	(2) Deferred Tax		33.50	-	33.50	9.15
X	**Profit from Continuing operations (V-VI)**	542.38	569.09	242.07	811.09	618.93
	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	1357.54	1357.54	997.54	1357.54	997.54
	Reserves excluding revaluation reserves as per balance sheet of previous accounting year				4326.63	1216.13
	Earnings per equity Share :-					
	Face Value of ₹10/- each					
	Basic	4.00	4.07	2.43	6.06	6.20
	Diluted	4.00	4.07	2.43	6.06	6.20

For and on behalf of the Boards of Directors
GABION TECHNOLOGIES INDIA LIMITED

MADHU SUDAN SARDA

Digitally signed by MADHUSUDAN SARDA
DN: CHN, O=GABION TECHNOLOGIES INDIA LIMITED, OU=Public Limited Company, PostalCode=173025, L=Sirmaur, S=Himachal Pradesh, STREET=SIRMAUR HIMACHAL PRADESH, Phone=b0ddbb215446ed7b51277b01253cd4cc4288bce0710be6f8a6466c11ab2877, SERIALNUMBER=52f814d24207121 2fc5efea7b7 48de97a8f730ad5bf5ca6a5f7582e6325449bb1, E=misarda@gabionindia.com, CN=MADHUSUDAN SARDA
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Madhusudan Sarda
Managing Director
DIN No. 01994280
Place : Delhi
Date- November 4, 2026

GABION TECHNOLOGIES INDIA LIMITED

(Formerly known as "Gabion Technologies India Private Limited")

REGD. OFFICE-38, S/F, Near MCD Park, Mohammadpur, New Delhi, India-110066

Email- info@gabionindia.com, CIN- L74999DL2008PLC195317

Consolidated Balance Sheet as at 30th September, 2026

All figures are stated in lakhs unless otherwise specified

Particulars	As at September 30, 2026	As at March 31, 2026
EQUITY AND LIABILITIES		
Shareholder's Funds		
Share Capital	1,357.54	1,357.54
Reserves and Surplus	4,883.72	4,326.63
Minority Interest	27.28	16.75
Non-Current Liabilities		
Long-Term Borrowings	2,107.53	1,749.52
Deferred Tax Liabilities (Net)	119.37	119.37
Long-Term Provisions	47.83	41.77
Current Liabilities		
Short Term Borrowings	3,299.40	2,608.31
Trade Payables		
- Total outstanding dues of micro enterprises and small enterprises	1,059.76	822.35
- Total outstanding dues of creditors other than micro enterprises and small enterprises	129.01	284.88
Other Current Liabilities	598.36	630.75
Short-Term Provisions	477.07	293.25
TOTAL	**14,106.87**	**12,251.12**
ASSETS		
Non Current Assets		
Property, Plant and Equipment and Intangible Assets		
- Property, Plant and Equipment	3,178.71	3,002.59
- Intangible Assets	1.98	1.79
Capital work-in-Progress	34.54	9.35
Non-Current Investments	6.71	0.51
Other Non-current Assets	623.10	344.10
Current Assets		
Inventories	4,675.95	3,550.03
Trade Receivables	4,390.75	4,281.79
Cash and Cash Equivalents	4.20	9.34
Short-Term Loans and Advances	899.65	730.35
Other Current Assets	291.29	321.25
TOTAL	**14,106.87**	**12,251.12**

For and on behalf of the Boards of Directors of
GABION TECHNOLOGIES INDIA LIMITED

MADHUSUDAN SARDA

Madhusudan Sarda
Managing Director
DIN No. 01994280
Place : Delhi
Date- November 4, 2026

GABION TECHNOLOGIES INDIA LIMITED
(Formerly known as "Gabion Technologies India Private Limited")

REGD. OFFICE-38, S/F, Near MCD Park, Mohammadpur, New Delhi, India-110066
Email- info@gabionindia.com, CIN- L74999DL2008PLC195317

Consolidated Cash Flow Statement for the half year ended 30th September, 2026

All figures are stated in lakhs unless otherwise specified

Particulars	For the Half-year ended 30 September, 2026	For the Half-year ended 30 September, 2025
Profit before taxation	730.48	242.11
Adjustments for:		-
Depreciation	84.03	78.35
Interest & Dividend Income	-5.54	-8.02
Insurance Claim	-	-
Interest expense	208.74	251.75
(Profit) / Loss on sale of PPE (net)	-8.03	
Consolidation adjustments in reserves, NCI and DTL (non-cash)	25.23	
Working capital changes:		
(Increase) / Decrease in trade receivables	-108.96	471.35
(Increase) / Decrease in Short-term Loans & Advances (excl. re	-180.45	-139.80
(Increase) / Decrease in current investment	-	
(Increase) / Decrease in inventories	-1,125.92	-893.20
(Increase) / Decrease in Other Current Assets (excl. FDs & inter	38.75	-16.42
(Increase) / Decrease in Other Non-current Assets (excl. FDs fo	-69.10	-0.41
Increase / (Decrease) in trade payables	81.53	145.29
Increase / (Decrease) in other current liability	-32.39	-88.07
Increase / (Decrease) in Long-term Provisions	6.06	-1.37
Increase / (Decrease) in Short-term Provisions (excl. income ta	-4.35	
Other Non-Cash Adjustments		12.80
Cash generated from operations	**-359.92**	**54.35**
Interest paid	208.74	251.75
Income taxes paid	-0.07	0.05
Dividends paid	-	-
Net cash from operating activities	**-568.59**	**-197.44**
Cash flows from investing activities		
Purchase of property, plant and equipment	-317.01	-158.78
Cash Outflow in Capital work in progress	-25.19	
Proceeds from sale of PPE	64.71	8.97
(Purchase) / Sale of non-current investments	0.20	
(Investment in) / Maturity of fixed deposits for tenders	-209.89	
Loans (given to) / repaid by related parties	-1.65	
Interest received	2.89	2.52
Dividend received	0.28	0.24
Net cash used in investing activities	**-485.66**	**-147.05**
Cash flows from financing activities		
Proceeds/(Payment) from long-term borrowings	358.01	-248.58
Proceeds / (Repayment) of short-term borrowings	691.09	594.48
Net cash used in financing activities	**1,049.10**	**345.91**
Net increase in cash and cash equivalents	**-5.15**	**1.42**
Cash and cash equivalents at beginning of period	**9.34**	**1.86**
Cash and cash equivalents at end of period	**4.20**	**3.28**
Cash and cash equivalents comprises (Refer to note)		
Cash in hand	3.80	3.09
Balances with banks on current accounts	0.40	0.19
	4.20	**3.28**

For and on behalf of the Boards of Directors of

GABION TECHNOLOGIES INDIA LIMITED

MADHUSUDAN SARDA

Madhusudan Sarda
Managing Director
DIN No. 01994280
Place : Delhi
Date- November 4, 2026

STATEMENT OF CONSOLIDATED RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

Notes to Financial Results

1 The above unaudited Consolidated financial results were reviewed by the audit committee and then approved by the Board of Directors at their respective meetings held on Nov 4, 2026

2 The results for the half year ended September 30, 2026 are reviewed by the statutory auditor of the company in compliance with Regulation 31 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

3 These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder send the other accounting principles generally accepted in India.

4 The consolidated financial results include the Unaudited financial results of the company and its subsidiaries; Gabion Technologies BD Limited and Gabion Technologies Nepal Private Limited.

5 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported. EPS for the half-year ended March 31, 2026, September 30, 2025 and September 30, 2026, are not annualized.

6 The Company does not have more than one reportable segment in terms of AS-17 and hence, segment-wise reporting is not applicable.

7 The comparative results and other information for the six months ended September 30, 2025 and September 30, 2026, have been limited reviewed by the statutory auditors of the Company & subsidiaries and for the six months ended March 31, 2026 have been audited by the statutory auditors of the Company and subsidaries. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.

8 The Company has completed its Initial Public Offer ("IPO") of 36,00,000 equity shares of face value of Rs. 10 each at an issue price of Rs. 81/- per equity (including share premium of 71- per equity share), aggregating to Rs. 2916 lakhs. The equity shares of the Company were listed on the Bombay Stock Exchange Limited (BSE) SME Platform on 13-01-2026.

9 The details of utilization of the IPO proceeds of Rs. 2916.00 Lakhs from proceeds of fresh issue of Equity Shares. The utilization of the IPO proceeds are summarised below:

(Rs. in lakhs)

Object of the Issue	**Allocated Amount**	**Amount utilized**	**Amount unutilized**	**Remarks (if any)**
Working Capital Requirement	2211.00	2211.00	-	
General Corporate Purpose	299.72	299.72	-	
Capital Expenditure Requirements for purchasing of plant and machinery	105.67	105.67	-	Machine valued Rs 155.98 lakh purchased during the period.
Public Issue Expenses	299.61	299.61	-	Expenses on travel amounting to Rs. 1.05 lakhs not accounted for in the previous year were recorded in books in April 2026.

10 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

For and on behalf of the Boards of
GABION TECHNOLOGIES INDIA LIMITED

MADHU SUDAN SARDA

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Madhusudan Sarda
Managing Director
DIN No. 01994280
Place : Delhi
Date- November 4, 2026

Vipin Aggarwal Kudsia & Associates
Chartered Accountants

To,
The Board of Directors,
Gabion Technologies India Limited
(Formerly known as "Gabion Technologies India Private Limited")

Registered Office: Office -38, S/F, Near MCD Park, Mohammadpur, New Delhi-110066
Corporate Office: W-121-A, Greater Kailash-1, New Delhi-110048.

Subject: - Certificate on Utilization of Funds Raised from Initial Public Offer (Public Issue) as on September 30, 2026.

We have been requested by Gabion Technologies India Limited. (Hereinafter referred to as "the Company") to certify the position of utilization of funds raised through its Initial Public Offer (IPO) which opened for subscription from January 6, 2026, to January 8, 2026, and for which the equity shares were listed on the Bombay Stock Exchanges on January 13, 2026.

Management's Responsibility

The preparation of the accompanying statement showing the utilization of IPO proceeds up to September 30, 2026, is the responsibility of the Company's management. The management is also responsible for ensuring that the funds have been utilized in accordance with the objects stated in the Prospectus dated January 9, 2026, filed with SEBI, the Stock Exchanges, and the Registrar of Companies, and for maintaining adequate internal control to ensure their proper utilization.

Auditor's Responsibility

Our responsibility is to verify the statement of utilization of funds based on our examination and relevant supporting records, and to certify whether such utilization has been made in accordance with the stated objects of the issue.

Pursuant to the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("SEBI ICDR Regulations") and applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby certify as under:



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E-mail Id : nbtayal_7707@hotmail.com

150-A, DDA Flats,
Shahpur Jat, New Delhi-110048
PH. : +91-11-26492207/08

1. The Company has raised the amount of Rs. 2916.00 Lakhs through its Initial Public Offer (IPO) as per the Basis of Allotment and final listing documents.

2. The entire proceeds of the IPO Rs. 2916.00 Lakhs were credited to the Company's designated Public Offer Account maintained with Axis Bank Account having Account no.-925020059535586.

3. The details of utilization of the IPO proceeds of Rs. 2916.00 Lakhs from fresh issue of Equity Shares is summarized below.

(Rs. In Lakh)

S. No.	Object of the Issue	Allocated Amount	Amount utilized till Sept 30, 2026	Amount unutilized till Sept 30, 2026	Remarks (if any)
1	Working Capital Requirement	2211.00	2211.00	-	-
2	General Corporate Purpose	299.72	299.72	-	-
3	Capital Expenditure Requirements for purchasing of plant and machinery	105.67	105.67	-	Three machines valuing Rs. 155.98 lakhs were purchased during period April 2026 to September 2026.
4	Public Issue Expenses	299.61	299.61	-	Expenses on travel amounting to Rs. 1.05 lakhs not accounted for in the previous year were recorded in books in April 2026.

4. Based on verification of the relevant bank statements and other records and information produced before us, we report that as on September 30, 2026, the Company has utilized the amount raised in accordance with the objects as stated in the Prospectus.

5. As at September 30, 2026, the IPO proceeds had been fully utilized.

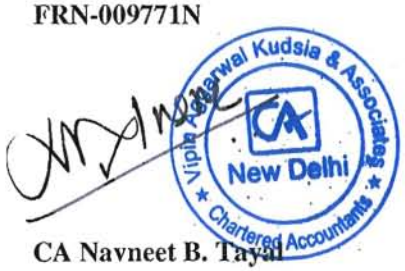
6. The Company has confirmed that no part of the IPO proceeds has been temporarily invested, advanced, or otherwise deployed for any purpose other than those stated in the Objects of the Issue as disclosed in the Prospectus.

Vipin Aggarwal Kudsia & Associates
CA
New Delhi
Chartered Accountants

Restriction on Use

This certificate is issued solely for submission to the Bombay Stock Exchanges (BSE) pursuant to the requirements of the SEBI (LODR) Regulations, 2015, and may not be used or referred to for any other purpose without our prior written consent.

For Vipin Aggarwal Kudsia & Associates
Chartered Accountant
FRN-009771N



CA Navneet B. Tayal
M.No 092544
UDIN:26092544 WTZPHT9430
Place: New Delhi
Date: November 04, 2026
Certificate No. NBT/2026-27/00129