

Dated: May 26, 2026

**The Manager, DCS
The Bombay Stock Exchange Ltd.**
Phiroze jeejeebhoy Towers,
Dalal Street,
Mumbai

**The Manager
National Stock Exchange of India Ltd.**
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051

Ref: Scrip Code: - 530655

Scrip Code: - GOODLUCK

Sub: Outcome of Board Meeting- May 26, 2026

Ref: Intimation under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/ Madam,

Pursuant to Regulation 30, 33, read with Schedule III and any other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, we wish to inform you that the Board of Directors of the Company in its meeting held today, May 26, 2026 which commenced at 11:30 AM and concluded at 01:00 P.M., inter alia, has considered and approved the following items:

Financial Results

1. Audited standalone and consolidated Financial Results of the Company for the Quarter and Financial Year ended 31st March 2026.

Final Dividend

2. The Board has recommended the final dividend of 150% i.e. Rs 3.00/- Per Equity Share of Rs. 2 each for the financial year 2025-26, subject to the approval of shareholders at the ensuing Annual General Meeting.

Appointment of Internal Auditor

3. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Schedule III, Part A, Para A, the Board has approved the appointment of M/s V.K. Surana & Co. as an Internal Auditor of the Company to conduct the Internal Audit for the financial year 2026-27.

Appointment of Cost Auditor

4. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Schedule III, Part A, Para A, the Board has approved the appointment of Mr. Surendra Rai Kapur as Cost Auditor of the Company to conduct the audit of cost records for the financial year 2026-27.

Pursuant to the Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:

- a) Audited Standalone and Consolidated Financial Results for the Quarter and Year ended on 31st March, 2026;
- b) Auditor's Report upon Standalone and Consolidated Financial Results obtained by the Company from its Statutory Auditors for the year ended 31st March, 2026.
- c) A declaration with respect to the Audit Report with unmodified opinion to the Audited Financial Result, as required under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
- d) The details required under Regulation 30 of the SEBI Listing Regulations, read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (As Annexure-A)

The closure of trading window will end 48 hours after the results are made public.

This is for your information and record.

Thanking You

For GOODLUCK INDIA LIMITED

(Abhishek Agrawal)
Company Secretary
M.No. A20983

Encl: as above

Details under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Sl.no.	Particulars	Internal Auditor	Cost Auditor
1	Reason for Change viz. appointment/ re-appointment	Appointment	Appointment
2	Date of appointment & term of appointment	Appointed on May 26, 2026, for the Financial Year 2026-27	Appointed on May 26, 2026, for the Financial Year 2026-27
3	Brief profile (in case of appointment)	Founder and Senior Partner of M/s V.K. Surana & Co and is a Fellow member of Institute of Chartered Accountants of India. He has been engaged in the field of Audit, Taxation, Finance and Financial Services. He has also been involved in the audit of major nationalized banks and non-banking finance companies. He has a good exposure to the Indian Accounting and Auditing Standards and the International Financial Reporting Standards	Mr. Surendra Rai Kapur, a Cost & Management Auditor. He has rich corporate experience with reputed Indian and MNC companies providing professional services in the field of Cost Audits, Management Accounting & Audits, Value Chain Analysis.
4	Disclosure of relationships between directors (in case of appointment of a director)	NA	NA

**GOODLUCK**

GOODLUCK INDIA LIMITED

Regd. Off: 509, Arunachal Building, Barakhamba Road, Connaught Place, N. Delhi - 110 001
CIN: L74899DL1986PLC050910; www.goodluckindia.com; goodluck@goodluckindia.com**STANDALONE STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED ON MARCH 31, 2026**

(Rs. In Lakhs)

S. NO.	Particulars	STANDALONE				
		QUARTER ENDED			YEAR ENDED	
		Quarter ended on 31.03.2026	Quarter ended on 31.12.2025	Quarter ended on 31.03.2025	Year Ended on 31.03.2026	Year Ended on 31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations					
	(a) Sales /income from Operations	105177.17	102246.06	109235.11	402597.59	389709.82
	(b) Other Operating Income	968.62	912.16	1227.10	4173.14	3879.24
	Total Income from operations	106145.79	103158.22	110462.21	406770.73	393589.06
	other Income	1342.26	160.26	854.84	2284.97	1592.58
	Total Income	107488.05	103318.48	111317.05	409055.70	395181.64
2	Expenses					
	(a) Cost of material consumed	75133.46	76785.30	76072.00	295389.97	282227.53
	(b) Purchase of stock - in - trade	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock - in - trade	(1362.14)	(4692.29)	4098.09	(9890.07)	3498.10
	(d) Employees benefits expenses	5527.56	5257.25	5280.86	20195.60	17851.39
	(e) Finance Cost	2250.76	2596.54	2156.86	10238.42	8025.23
	(f) Depreciation and amortisation expenses	1560.41	1551.68	1428.73	6051.18	4494.53
	(g) Other Expenses	17769.69	15995.74	16541.36	63779.97	58926.04
	Total Expenses	100879.74	97494.22	105577.90	385765.07	375022.82
3	Profit before Exceptional Items and Tax (1-2)	6608.31	5824.26	5739.15	23290.63	20158.82
4	Exceptional Items	0.00	0.00	0.00	0.00	1400.00
5	Profit from before Tax (3-4)	6608.31	5824.26	5739.15	23290.63	21558.82
6	Tax Expenses					
	Current tax	1445.48	1189.60	1466.18	5172.23	5100.49
	Deferred tax	309.37	287.67	60.69	773.94	284.72
7	Net Profit /loss for the period (5-6)	4853.46	4346.99	4212.28	17344.46	16173.61
8	Other Comprehensive Income for the period					
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit & loss	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit & loss	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income (net of Tax)	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income (7+8)	4853.46	4538.06	4212.28	17344.46	16173.61
10	Paid up Equity Share Capital (Face Value Rs. 2 per share)	664.77	664.77	654.77	664.77	654.77
11	Reserve excluding revaluation reserves (as per the balance sheet) of previous accounting year	NA	NA	NA	137702.18	119694.42
12	Earning Per Share (not annualised) (in Rs.)					
	Before or After Extra Ordinary Items					
	(a) Basic	16.42	12.83	13.26	53.82	49.71
	(b) Diluted	16.42	12.83	13.26	53.82	49.71



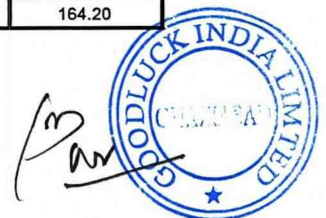
S. NO.	Particulars	CONSOLIDATED				
		QUARTER ENDED			YEAR ENDED	
		Quarter ended on 31.03.2026	Quarter ended on 31.12.2025	Quarter ended on 31.03.2025	Year Ended on 31.03.2026	Year ended on 31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations					
	(a) Sales /income from Operations	107840.78	102795.27	109235.11	405810.41	389709.82
	(b) Other Operating Income	1005.30	920.25	1227.10	4217.91	3879.24
	Total Income from operations	108846.08	103715.52	110462.21	410028.32	393589.06
	Other Income	873.27	173.95	836.41	2023.61	2131.56
	Total Income	109719.35	103889.47	111298.62	412051.93	395720.62
2	Expenses					
	(a) Cost of material consumed	76588.78	77904.25	76072.00	297964.24	282227.53
	(b) Purchase of stock - in - trade	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock - in - trade	(3775.81)	(6432.73)	4098.09	(14044.18)	3498.10
	(d) Employees benefits expenses	6014.33	5585.00	5280.86	21010.12	17851.39
	(e) Finance Cost	2473.09	2706.46	2166.52	10583.67	8033.48
	(f) Depreciation and amortisation expenses	2039.75	1724.26	1428.73	6703.10	4494.53
	(g) Other Expenses	18707.96	16549.73	16543.12	65272.31	58928.07
	Total Expenses	102048.10	98036.97	105589.32	387489.26	375033.10
3	Profit before Exceptional Items and Tax (1-2)	7671.25	5852.50	5709.30	24562.67	20687.52
4	Exceptional Items	0.00	0.00	0.00	0.00	1400.00
5	Profit from before Tax (3-4)	7671.25	5852.50	5709.30	24562.67	22087.52
6	Tax Expenses					
	Current tax	1400.78	1196.72	1458.78	5180.18	5239.99
	Deferred tax	660.41	287.67	60.69	1124.98	284.72
7	Net Profit /loss for the period (5-6)	5610.06	4368.11	4189.83	18257.51	16562.81
8	Other Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit & loss	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit & loss	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income (net of Tax)	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income (7+8)	5610.06	4368.11	4189.83	18257.51	16562.81
10	Profit/(Loss) attributable to	0.00	0.00	0.00	0.00	0.00
	Owners of the Parent	5455.07	4364.27	4193.90	18071.47	16483.04
	Non Controlling Interests	154.80	4.03	(4.07)	186.04	79.77
11	Other Comprehensive Income attributable to	0.00	0.00	0.00	0.00	0.00
	Owners of the Parent	0.00	0.00	0.00	0.00	0.00
	Non Controlling Interests	0.00	0.00	0.00	0.00	0.00
12	Total Comprehensive Income attributable to	0.00	0.00	0.00	0.00	0.00
	Owners of the Parent	5455.07	4364.27	4193.90	18071.47	16483.04
	Non Controlling Interests	154.80	4.03	(4.07)	186.04	79.77
13	Paid up Equity Share Capital (Face Value Rs. 2 per share)	664.77	664.77	664.77	664.77	664.77
14	Reserve excluding revaluation reserves (as per the balance sheet) of previous accounting year	NA	NA	NA	148431.13	129696.36
15	Earning Per Share (not annualised) (in Rs.)	0.00	0.00	0.00	0.00	0.00
	Before or After Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00
	(a) Basic	18.20	12.83	13.21	56.07	50.66
	(b) Diluted	18.20	12.83	13.21	56.07	50.66



CASH FLOW STATEMENT

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	Year Ended on 31.03.2026	Year Ended on 31.03.2025	Year Ended on 31.03.2026	Year Ended on 31.03.2025
	Audited	Audited	Audited	Audited
A. Cash Flow from operating activities:				
Net profit before tax as per profit & Loss account	23290.63	21558.82	24562.67	22087.52
Adjustment for:				
Depreciation	6051.18	4494.53	6703.10	4494.53
(Profit)/Loss on sale of tangible Assets	(27.93)	13.29	(27.93)	13.29
Interest Income	(1806.15)	(670.03)	(1544.79)	(1212.49)
Unrealised Exchange loss(Gain)	(409.45)	(262.14)	(431.90)	(266.09)
Loss/(Gain) on Investment in Subsidiary	0.56	(1401.29)	0.56	(1397.81)
Bad Debts Written Off	19.54	0.00	19.54	0.00
Finance cost	10238.42	8025.23	10583.67	8033.48
operating profit before working capital changes	37356.80	31758.41	39864.92	31752.43
Adjustment for:				
Increase/(Decrease) in Trade payable	3636.27	(2095.98)	4172.86	(2081.82)
Increase/(Decrease) in other payable	1990.29	4867.50	4407.69	6154.18
(Increase)/Decrease in inventories	(18233.47)	(1762.28)	(22818.30)	(1880.81)
(Increase)/Decrease in Trade receivables	3133.22	(16835.18)	2695.26	(15447.99)
(Increase)/Decrease in other receivables	(2042.12)	8432.47	(3061.37)	3141.89
Cash generated from operating Activities	25840.99	24364.94	25261.06	21637.88
Taxes paid	(5172.23)	(5678.60)	(5237.40)	(5812.15)
Net Cash flow from operating activities	20668.76	18686.34	20023.66	15825.73
B. Cash flow from Investing Activities				
Capital Expenditure on property ,plant & equipment	(23166.93)	(28280.72)	(34762.69)	(49096.24)
Proceeds from sale of property,plant & equipment	92.74	45.24	92.74	45.24
Sale/Investment in equity shares of subsidiary	0.00	100.00	0.00	100.00
Investment in Unquoted shares	(175.00)	(1000.00)	(175.00)	(1000.00)
Payment for Investment in mutual funds	0.00	(10.00)	0.00	(10.00)
Gain in investment	0.00	1400.00	0.00	1400.00
Interest received	1806.15	670.03	1544.79	1212.49
Net Cash used in Investing Activities	(21443.04)	(27075.45)	(33300.16)	(47348.51)
C. Cash Flow from Financing Activities				
Proceeds from issue of equity shares & warrants	2249.99	3255.54	2249.99	3255.54
Payment related to share issue expenses	0.00	0.00	0.00	0.00
Proceeds from short term borrowings	15973.71	15549.10	15355.81	19879.23
Loan & Advance Given to Subsidiaries	(9179.28)	(8143.11)	0.00	0.00
Loan & Advance Refunded by Subsidiaries	3835.17	4.43	0.00	0.00
proceeds from long term borrowings(net)	418.71	7077.61	8457.25	7077.61
Proceeds from unsecured loans(net)	(7.27)	(354.58)	0.00	0.00
Interest paid	(10244.25)	(8030.41)	(10607.04)	(8038.66)
Dividend paid	(2259.71)	(962.86)	(2259.71)	(962.86)
Net cash flow from Financing Activities	787.07	8395.72	13196.30	21210.86
Net increase in cash & cash equivalents	12.79	6.61	(80.20)	(10311.92)
Cash and cash equivalents at the beginning of the year	60.71	54.10	164.20	10476.12
Adjustment on account of Business Combination	0.00	0.00	0.00	0.00
Cash and cash equivalents at the end of the year	73.50	60.71	84.00	164.20





STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	As at 31.03.2026	As at 31.03.2025	As at 31.03.2026	As at 31.03.2025
	Audited	Audited	Audited	Audited
A ASSETS				
1 Non-Current Assets				
(a) Property, Plant and Equipments	89518.84	78263.07	120190.73	79929.37
(b) Capital Work in Progress	8977.48	3182.31	12095.20	24361.78
(c) Goodwill	0.00	0.00	76.66	76.66
(d) Financial Assets				
(i) Investments (Quoted)	0.00	0.00	0.00	0.00
(ii) Investments (Unquoted)	1525.00	1350.00	1525.00	1350.00
(iii) Investment in Subsidiaries	3998.33	3998.33	0.00	0.00
(e) Other Non-Current Assets	639.66	594.10	1145.47	678.62
Total Non-Current Assets	104659.31	87387.81	135033.06	106396.43
2 Current Assets				
(a) Inventories	80913.24	62679.77	85616.59	62798.30
(b) Financial Assets:				
(i) Investments (Quoted)	18.66	19.22	18.66	19.22
(ii) Trade Receivables	48798.08	51950.84	47848.85	50563.65
(iii) Cash and Cash Equivalents	73.50	60.71	84.00	164.20
(iv) Other Balances with Bank	2847.44	2524.90	4848.69	4447.48
(c) Other Current Assets	36459.56	29031.98	31167.93	28542.72
Total Current Assets	169110.48	146267.42	169584.72	146535.57
TOTAL ASSETS	273769.79	233655.23	304617.78	252932.00
B EQUITY AND LIABILITIES				
1 Equity				
(a) Equity Share Capital	664.77	654.77	664.77	654.77
(b) Other Equity	137702.18	120444.42	148431.13	130446.36
Equity attributable to owners of the Company	138366.95	121099.19	149095.90	131101.13
(c) Non Controlling interests	0.00	0.00	3765.05	3579.01
Total Equity	138366.95	121099.19	152860.95	134680.14
2 Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	15925.97	16229.02	22390.57	16221.75
(b) Provisions	1165.00	1051.95	1185.63	1056.72
(c) Deferred Tax Liabilities(net)	4689.88	3915.94	5040.93	3915.94
Total Non-Current Liabilities	21780.85	21196.91	28617.13	21194.41
3 Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	84286.22	67603.85	89554.85	71933.98
(ii) Trade Payables	15259.79	11623.52	15811.03	11638.18
(b) Other Current Liabilities	14009.00	12131.76	17705.60	13426.83
(c) Provisions	66.98	0.00	68.22	58.46
Total Current Liabilities	113621.99	91359.13	123139.70	97057.45
TOTAL EQUITY AND LIABILITIES	273769.79	233655.23	304617.78	252932.00





NOTES:

- 1 The above Financial Results have been reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 26th May, 2026.
- 2 Financial Results are in compliance with the Indian Accounting Standard (Ind-AS) prescribed under section 133 of the Companies Act, 2013.
- 3 The financial results for the year ended on 31st March, 2026 have been audited by the Statutory Auditor of the Company. The Statutory Auditor have expressed an unmodified opinion.
- 4 The company is in the business of manufacturing of steel products and hence has only one reportable operating segment as per Ind AS 108-Operating Segment.
- 5 The figures for the quarter ended March 31, 2026 and March 31, 2025 represent the difference between the audited figures in respect of full financial year and the unaudited published figures of the nine months ended December 31, 2025 and December 31, 2024 respectively.
- 6 The Board of directors of the Company has recommended Rs. 3.00/- (150%) Per Share as Final Dividend for the financial year 2025-26.
- 7 Previous period figures have been regrouped/reclassified wherever necessary.
- 8 The results of the company may be downloaded from stock exchange's website or the Company's website, i.e., www.goodluckindia.com.

Place: Ghaziabad
Date: 26.05.2026



For and on behalf of the Board
Goodluck India Limited





SANJEEV ANAND & ASSOCIATES
Chartered Accountants
136, Navyug Market, Ghaziabad.
Phone :- 91-9971343337, 9312509171
Email :- sanjeevgzb@gmail.com

INDEPENDENT AUDITOR'S REPORT
To the Board of Directors,
Goodluck India Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the standalone annual financial results ("Statement") of **Goodluck India Limited** ("the company") for the year ended March 31, 2026 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

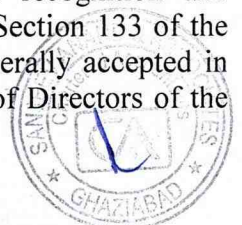
- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profits and other comprehensive income and other financial information of the company for the year ended March 31, 2026 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company and the standalone statement of assets and liabilities and the standalone statement of cash flows in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the



Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of ate standalone financial results by the Directors of the Company, as aforesaid.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter :

The Financial Results include the results for the quarter ended March 31, 2026 being the balancing figures, between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the listing regulations.



Place: - Ghaziabad
Dated: - 26.05.2026

For SANJEEV ANAND & ASSOCIATES
Chartered Accountants
Firm Regn. No. 007171C

(S. Agrawal)
Partner

Mem. No.: 072907
UDIN 26072907IEXHUX8988



SANJEEV ANAND & ASSOCIATES

Chartered Accountants

136, Navyug Market, Ghaziabad.

Phone :- 91-9971343337, 9312509171

Email :- sanjeevgzb@gmail.com

INDEPENDENT AUDITOR'S REPORT

**To the Board of Directors,
Goodluck India Limited**

Report on the audit of the Consolidated Financial Results

Opinion

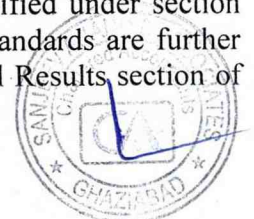
We have audited the Consolidated annual financial results of **Goodluck India Limited** (herein after referred to as "the Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the group") which comprise the Consolidated Balance Sheet as at March 31, 2026, Consolidated Statement of Profit and Loss (including Other Comprehensive Income), and the Consolidated Statement of Cash Flows for the year then ended, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration on separate audited financial statements/financial results/financial information of the subsidiaries, the aforesaid financial results:

- i. include the annual financial results of the following entities:
 - a. Goodluck India Limited (the Holding Company);
 - b. GLS Steel India Ltd. (wholly owned subsidiary);
 - c. GLS Engineering India Ltd. (wholly owned subsidiary);
 - d. GLS Metallics India Ltd. (wholly owned subsidiary);
 - e. Goodluck Infrapower Pvt. Ltd. (wholly owned subsidiary), and
 - f. Goodluck Defence and Aerospace Limited (subsidiary)
- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profits and other comprehensive income and other financial information of the Group for the year ended March 31, 2026 and consolidated balance sheet and the consolidated cash flow statement as at and for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of



our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profits and other comprehensive income and other financial information of the group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



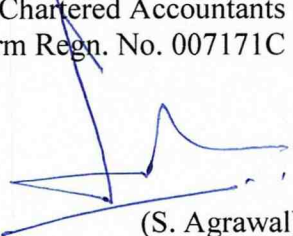
Other Matters

The Consolidated Financial Results include the results for the quarter ended March 31, 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the listing regulations.



Place: - Ghaziabad
Dated: - 26.05.2026

For SANJEEV ANAND & ASSOCIATES
Chartered Accountants
Firm Regn. No. 007171C



(S. Agrawal)

Partner
Mem. No.: 072907
UDIN 26072907IIXBCJ2004

DECLARATION UNDER REGULATION 33(3)(D) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Pursuant to Regulation 33(3)(d) of SEBI (Listing obligations and disclosure Requirements) Requirements) 2015, we hereby declare that the statutory Auditors of the Company i.e. M/S. Sanjeev Anand & Associates (Chartered Accountant) (Firm Registration No- 007171C) have issued the Audit Report with unmodified opinion on standalone and consolidated Audited Financial for the quarter and financial year ended March 31, 2026.

For GOODLUCK INDIA LIMITED


MAHESH CHANDRA GARG
Director
DIN: 00292437

Place: Ghaziabad
Date: 26.05.2026