

Ref: GSL/SEC/2026-27/33

August 20, 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: Re-submission of Legible / Machine-Readable Copy of Un-audited Financial Results for the quarter ended June 30, 2026

Dear Sir / Madam,

With reference to an email dated August 19, 2026, received through the NEAPS portal, wherein it was observed that the Financial Results of the Company for the quarter ended June 30, 2026, filed with the Exchange on August 10, 2026, were not in machine-readable / legible form, as required, we hereby submit a legible, machine-readable copy of the said Financial Results for your records.

We further confirm that there is no change whatsoever in the content of the Financial Results as originally filed.

Thanking You
Yours Faithfully,

For Global Surfaces Limited

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

Place: Jaipur
Encl.: as above



Plot No. PA-010-006, Engineering & Related Industries, SEZ,
Mahindra World City (Jaipur) Ltd, Rajasthan, India - 302037
+91-141-7191000



S50902 Global Surfaces FZE Near Gate no 12 - Free Zone
Jebel Ali Freezone - Dubai - United Arab Emirates
+971 55 123 4567



LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF GLOBAL SURFACES LIMITED FOR THE QUARTER AND PERIOD ENDED JUNE 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

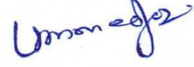
1. We have reviewed the accompanying Statement of unaudited standalone financial results of Global Surfaces Limited for the quarter and period ended June 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (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 above, 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.

Our conclusion is not modified in respect of above matter.

For **UMMED JAIN & CO.**

Chartered Accountants

FRN:119250W



CA U.M. Jain

Partner

M.No. 070863

UDIN: 26070863UZDXKV9585

Place: Jaipur

Date: 10/08/2026



Global Surfaces Limited
CIN: L14100RJ1991PLC073860

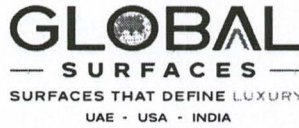
Registered Office :- PA-10-006 Engineering And Related Indus Sez, Mahindra World City, Jaipur, Rajasthan- 302037.
Website: www.globalsurfaces.in

Statement of Unaudited Standalone Financial Results For The Quarter Ended June 30, 2026

(Rs. in Millions, except otherwise stated)

Particulars	Quarter ended			Year Ended
	30.06.2026 (Unaudited)	31.03.2026 (Unaudited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1 Revenue from Operations	221.32	199.58	281.49	748.36
2 Other Income	29.46	143.39	36.01	373.93
3 Total Income	250.78	342.97	317.50	1,122.29
4 Expenses:				
Cost of materials consumed	136.06	45.79	130.90	282.01
Purchase of stock in trade (net of discounts and returns)	1.39	3.68	0.99	7.73
Changes in inventories of finished goods and work- in-progress	(19.23)	105.15	8.89	150.34
Employee benefit expenses	24.33	23.65	29.93	109.55
Depreciation and amortisation expense	7.42	12.04	11.14	46.53
Finance costs	8.60	8.06	10.09	35.68
Other expenses	62.65	77.94	104.43	326.04
Total Expenses	221.22	276.31	296.37	957.88
5 Profit Before tax	29.56	66.66	21.13	164.41
6 Tax Expense:				
a) Current Tax	5.12	10.37	3.70	30.44
b) Deferred Tax	(0.92)	44.37	2.81	57.85
Total Tax Expense	4.20	54.74	6.51	88.29
7 Profit after Tax	25.36	11.92	14.62	76.12
8 Other Comprehensive Income				
Items that will not be reclassified to profit or loss				
- Remeasurements of post-employment benefit obligations	-	1.21	-	1.21
- Income tax relating to above	-	(0.35)	-	(0.35)
Other comprehensive Income, net of tax	-	0.86	-	0.86
9 Total Comprehensive Income	25.36	12.78	14.62	76.98
10 Paid-up Equity Share Capital (Face Value of Rs.10 each)				423.82
11 Reserves excluding revaluation reserves	-	-	-	3,043.58
12 Earnings per equity share (Face value of Rs. 10/- each) (Not Annualised)				
a) Basic (Rs.)	0.60	0.12	0.34	1.80
b) Diluted (Rs.)	0.60	0.12	0.34	1.80





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 August 10, 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 Statement includes the results for the quarter ended March 31, 2026 as reported in the statement, are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the financial year, which were subject to limited review, as required under the Listing Regulations.
- 5 The conversion of unsecured inter-company loan aggregating to USD 11,120,997 (equivalent to INR 1,000 Million as on the Reference Date of December 31, 2025), approved by the Board at its meetings held on February 3, 2026 and March 18, 2026, respectively, into equity shares of Global Surfaces FZE, Dubai (wholly owned subsidiary), has been completed on June 17, 2026.
Further, the Board, on recommendation of the Audit Committee, has at this meeting approved conversion of a further portion of the said 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, at a valuation to be determined by an independent valuer. This does not involve any cash outflow and represents reclassification of an existing exposure into equity.
- 6 The Audit Committee, at its meeting held on February 03, 2026, reviewed the financial position and operating performance of the Company's Bagru Unit (natural stone processing). In view of sustained financial and cash losses and continued capacity under-utilisation resulting in adverse fixed-cost absorption, the Board of Directors approved discontinuation of operations at the Bagru Unit with effect from March 31, 2026.

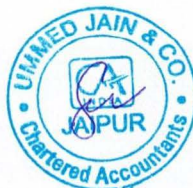
Post March 31, 2026, the Company is in the process of an orderly closure, with only limited activities being carried out till the preparation and presentation to the Board, a commercially viable plan for disposal of the assets.
- 7 Figures for the previous period/year are re-classified/ re-arranged/ re-grouped wherever necessary.

For and on behalf of the Board




Mayank Shah
Chairman, Managing Director and CFO
DIN:01850199
Place: Jaipur

Dated : August 10, 2026



LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF GLOBAL SURFACES LIMITED FOR THE QUARTER AND PERIOD ENDED JUNE 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 period ended June 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%

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. 407.73 million, net loss after tax of Rs. 30.57 million, total Comprehensive loss of Rs.30.89 million for the quarter ended June 30, 2026, respectively, which has been reviewed by the independent auditors in accordance with the regulations of its 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 foreign subsidiary which reflects, total income of Rs.12.91million , net loss after tax of Rs. 1.72 million, total comprehensive loss of Rs. 1.72 million for the quarter ended June 30, 2026 respectively, which 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

Ummmed Jain

CA U.M. JAIN

Partner

M. No. 070863



UDIN:26070863MUEOFI8105

Place: Jaipur

Date: 10/08/2026

Global Surfaces Limited

CIN: L14100RJ1991PLC073860

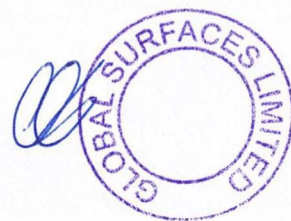
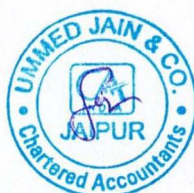
Registered Office :- PA-10-006 Engineering And Related Indus Sez, Mahindra World City, Jaipur, Rajasthan- 302037.

Website: www.globalsurfaces.in

Statement of Unaudited Consolidated Financial Results For The Quarter Ended June 30, 2026

(Rs. in Millions, except otherwise stated)

Particulars	Quarter ended			
	30.06.2026 (Unaudited)	31.03.2026 (Unaudited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1 Revenue from Operations	654.19	453.93	745.04	2,332.39
2 Other Income	1.92	98.60	2.26	216.98
3 Total Income	656.11	552.53	747.30	2,549.37
4 Expenses:				
Cost of materials consumed	224.31	109.70	340.25	1,076.05
Purchase of stock in trade (net of discounts and returns)	10.33	6.13	1.76	12.95
Changes in inventories of finished goods and work- in-progress	97.07	123.10	20.80	64.54
Employee benefit expenses	76.25	84.78	82.65	332.96
Depreciation and amortisation expense	44.98	45.27	44.06	183.68
Finance costs	35.43	37.85	36.54	149.95
Other expenses	162.90	320.04	220.07	959.26
Total Expenses	651.27	726.87	746.13	2,779.39
5 Profit/(Loss) Before tax	4.84	(174.34)	1.17	(230.02)
6 Tax Expense:				
a) Current Tax	5.12	12.50	4.08	30.52
b) Deferred Tax	(0.92)	46.96	2.81	57.85
Total Tax Expense	4.20	59.46	6.89	88.37
7 Profit/(Loss) after Tax	0.64	(233.80)	(5.72)	(318.39)
8 Other Comprehensive Loss				
Items that will not be reclassified to profit or loss				
- Remeasurements of post-employment benefit obligations	-	1.21	-	1.21
- Income tax relating to above	-	(0.35)	-	(0.35)
Items that will be reclassified to profit or loss				
- Exchange difference on translation of foreign operation	(0.32)	(3.81)	(0.26)	(10.74)
- Income tax relating to above	-	-	-	-
Other comprehensive Loss, net of tax	(0.32)	(2.95)	(0.26)	(9.88)
9 Total Comprehensive Income/(Loss)	0.32	(236.75)	(5.98)	(328.27)
Profit/(Loss) attributable to :				
Owners of the Company	1.50	(223.23)	(4.30)	(304.28)
Non Controlling Interest	(0.86)	(10.57)	(1.42)	(14.11)
Other Comprehensive Loss attributable to:				
Owners of the Company	(0.32)	(2.95)	(0.25)	(10.61)
Non Controlling Interest	(0.00)	0.00	(0.01)	0.73
Total Comprehensive Income/(Loss) attributable to :				
Owners of the Company	1.19	(226.18)	(4.54)	(314.89)
Non Controlling Interest	(0.87)	(10.57)	(1.43)	(13.38)
10 Paid-up Equity Share Capital (Face Value of Rs.10 each)				423.82
11 Reserves excluding revaluation reserves	-	-	-	2,282.00
12 Earnings / (Loss) per equity share (Face value of Rs. 10/- each) (Not Annualised)				
a) Basic (Rs.)	0.04	(5.27)	(0.10)	(7.18)
b) Diluted (Rs.)	0.04	(5.27)	(0.10)	(7.18)



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 August 10, 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 majority from three geographies: United States of America, United Arab Emirates and India.

Particulars	Quarter ended		Year Ended	
	30.06.2026 (Unaudited)	31.03.2026 (Unaudited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
A. Segment revenue				
India	221.32	199.58	281.49	748.36
United States of America	124.79	163.77	147.51	523.43
United Arab Emirates	408.07	206.04	439.84	1,430.21
(Less): Intersegment eliminations	(99.99)	(115.46)	(123.80)	(369.62)
Total	654.19	453.93	745.04	2,332.39
B. Segment results				
India	29.57	66.66	21.14	164.41
United States of America	(6.44)	(21.85)	(1.04)	(29.01)
United Arab Emirates	(30.57)	(235.58)	(23.13)	(391.76)
(Less): Intersegment eliminations	12.29	16.43	4.20	26.33
Sub-Total	4.85	(174.34)	1.17	(230.02)

- 4 The Statement includes the results for the quarter ended March 31, 2026 as reported in the statement, are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the financial year, which were subject to limited review, as required under the Listing Regulations.
- 5 The conversion of unsecured inter-company loan aggregating to USD 11,120,997 (equivalent to INR 1,000 Million as on the Reference Date of December 31, 2025), approved by the Board at its meetings held on February 3, 2026 and March 18, 2026, respectively, into equity shares of Global Surfaces FZE, Dubai (wholly owned subsidiary), has been completed on June 17, 2026.
Further, the Board, on recommendation of the Audit Committee, has at this meeting approved conversion of a further portion of the said 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, at a valuation to be determined by an independent valuer. This does not involve any cash outflow and represents reclassification of an existing exposure into equity.
- 6 The Audit Committee, at its meeting held on February 03, 2026, reviewed the financial position and operating performance of the Company's Bagru Unit (natural stone processing). In view of sustained financial and cash losses and continued capacity under-utilisation resulting in adverse fixed-cost absorption, the Board of Directors approved discontinuation of operations at the Bagru Unit with effect from March 31, 2026.

Post March 31, 2026, the Company is in the process of an orderly closure, with only limited activities being carried out till the preparation and presentation to the Board, a commercially viable plan for disposal of the assets.
- 7 Figures for the previous period/year are re-classified/ re-arranged/ re-grouped wherever necessary.

Dated : August 10, 2026



For and on behalf of the Board

Mayank Shah
Chairman, Managing Director and CFO
DIN: 01850199
Place: Jaipur

