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

Ummedjain

UMMED JAIN & CO. JAIPUR Chartered Accountants

CA U.M. Jain
Partner
M.No. 070863
UDIN: 26070863UZDXKV9585
Place: Jaipur
Date: 10/08/2026

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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

UMMED JAIN & CO. JAIPUR Chartered Accountants

GLOBAL SURFACES LIMITED

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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 Februray 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.

UMMED JAIN & CO. JAIPUR Chartered Accountants

For and on behalf of the Board

GLOBAL SURFACES LTD.

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

Dated : August 10, 2026