M S K A & Associates LLP
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Chartered Accountants
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Agarwal Lodha & Co.
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Independent Auditor's Review Report on Unaudited Standalone Financial Results of GPT Infraprojects Limited for the quarter ended June 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of GPT Infraprojects Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of GPT Infraprojects Limited (hereinafter referred to as 'the Company') which includes twenty-five (25) joint operations consolidated on a proportionate basis for the quarter ended June 30, 2026 ('the Statement') attached herewith, 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 ('the Regulations').

2. This Statement, which is the responsibility of the Company's Management and has been 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', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the 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. 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 specified under section 143(10) of the Act 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 Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. Based on our review conducted as stated in paragraph 3 above and based on the consideration of the review reports on the financial information of the joint operations referred to in paragraph 5 and 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

   The Statement includes the results of the joint operations listed in Attachment A.

5. We did not review the interim financial information of four (4) joint operations included in the unaudited standalone financial results of the Company, whose financial information reflect the Company's share of total revenue of Rs. 2,350.89 lakhs, total net profit after tax of Rs. 113.40 lakhs

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Agarwal Lodha & Co. Kolkata * Chartered Accountants * and total comprehensive income of Rs. 113.40 lakhs for the quarter ended June 30, 2026, as considered in the respective unaudited standalone financial information of the entities included in the Company. The interim financial information of these joint operations have been reviewed by the other auditors whose reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

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

6. The unaudited standalone financial results include the interim financial information of twenty-one (21) joint operations, which have not been reviewed by their auditors and are certified by the management, whose interim financial information reflect the Company's share of total revenue of Rs. 888.37 lakhs, total net profit after tax of Rs. 38.00 lakhs and total comprehensive income of Rs. 38.00 lakhs for the quarter ended June 30, 2026, as considered in the respective unaudited standalone financial information of the entities included in the Company. Our conclusion, in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the interim financial information as furnished by the Management. These interim financial information 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 joint operations is based solely on such management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, the interim financial information of these joint operations are not material to the Company.

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

For M S K A & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.-105047W/W101187

Dipak Jaiswal
Partner
Membership No.: 063682
UDIN: 26063682WBLKFL4528

Place: Kolkata
Date: August 01, 2026

For Agarwal Lodha & Co
Chartered Accountants
ICAI Firm Registration No.- 330395E

Vikram Agarwal
Partner
Membership No.: 303354
UDIN: 26303354QOAAPS9569

Place: Kolkata
Date: August 01, 2026

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Attachment A: List of Joint Operations

Sl. No.	List of Entities
1	GEO Foundation & Structures Pvt. Ltd. & GPT Infraprojects LTD. (JV)
2	GPT - Ranhill (JV)
3	JMC - GPT (JV)
4	GPT - SMC (JV)
5	GPT Rahee JV
6	GPT-Freyssinet (JV)
7	GPT - Balaji (JV)
8	GPT - Bhartia JV
9	Hari-GPT (JV)
10	G R (JV)
11	GPT - Balaji-Rawats (JV)
12	Premco-GPT - JV
13	GPT-Sky (JV)
14	GPT-ABCI (JV)
15	GPT-SSPL(JV)
16	NCDC-GPT(JV)
17	GPT-MBPL(JV)
18	Tribeni GPT JV
19	Galvano GPT JV
20	GBB JV
21	RG JV
22	GPT-GSM (JV)
23	Rahee-GPT(JV)
24	GPT GC JV
25	ISC Projects GPT JV

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Chartered Accountants

Agarwal Lodha & Co.
Kolkata
Chartered Accountants

GPT INFRAPROJECTS LIMITED

G P T

Registered Office : GPT Centre, JC - 25, Sector - III, Salt Lake, Kolkata - 700 106, India
CIN - L20103WB1980PLC032872, Website : www.gptinfra.in, Email: gil.cosec@gptgroup.co.in

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(₹ in lakhs)

Particulars	Quarter Ended			Year Ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Reviewed	Audited (Refer Note 6)	Reviewed	Audited
Income from operations				
Revenue from operations	28,207.19	37,384.30	30,982.66	1,22,627.41
Other income	673.39	767.27	622.48	2,170.16
Total revenue (I)	28,880.58	38,151.57	31,605.14	1,24,797.57
Expenses				
Cost of materials consumed				
- Raw materials	1,443.13	1,225.74	970.93	4,404.82
- Materials for construction / other contracts	10,985.88	15,949.31	10,647.77	44,078.69
Changes in inventories of finished goods, stock-in-trade and work-in-	(756.04)	121.51	(587.79)	487.45
Payment to sub-contractors	6,009.10	7,110.26	10,175.83	31,806.57
Employee benefits expense	1,823.07	1,675.88	1,501.54	6,238.48
Finance costs	912.41	917.86	548.74	3,203.15
Depreciation and amortisation expense	633.32	569.44	649.90	2,235.53
Impairment loss	67.23	(22.54)	255.92	244.77
Other expenses	4,751.69	6,028.04	4,452.73	19,111.79
Total expenses (II)	25,869.79	33,575.50	28,615.57	1,11,811.25
Profit before taxes [(III) = (I-II)]	3,010.79	4,576.07	2,989.57	12,986.32
Tax expenses				
Current tax (including income tax for earlier years)	741.47	882.92	777.77	3,052.92
Deferred tax expenses / (credit)	36.10	370.24	(46.25)	287.05
Total tax expenses (IV)	777.57	1,253.16	731.52	3,339.97
Profit after taxes [(V) = (III) - (IV)]	2,233.22	3,322.91	2,258.05	9,646.35
Other Comprehensive (expense) / Income not to be reclassified to profit or loss in subsequent periods (net of tax) (VI)	-	(31.60)	-	(31.60)
Total Comprehensive Income [(VII) = (V) + (VI)]	2,233.22	3,291.31	2,258.05	9,614.75
Paid-up equity share capital of face value of ₹ 10/- each	12,636.46	12,636.46	12,636.46	12,636.46
Other equity				45,398.29
Earnings per equity share (nominal value of ₹ 10/- each)				
Basic and Diluted *(Not Annualised)	1.77*	2.63*	1.79*	7.63

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GPT Infraprojects Ltd. Kolkata

Unaudited Standalone Segment Revenue, Results, Assets & Liabilities

(₹ in lakhs)

Particulars	Quarter Ended			Year Ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Reviewed	Audited (Refer Note 6)	Reviewed	Audited
1 Segment Revenue				
(a) Infrastructure	26,639.17	35,146.79	29,958.30	1,15,085.47
(b) Concrete Sleeper	1,568.02	2,254.16	1,024.36	7,739.94
(c) Unallocated	-	-	-	-
Total	28,207.19	37,400.95	30,982.66	1,22,825.41
Less: Inter - Segment Revenue	-	16.65	-	198.00
Revenue from operations	**28,207.19**	**37,384.30**	**30,982.66**	**1,22,627.41**
2 Segment Results				
Profit before Taxes & Finance Costs				
(a) Infrastructure	3,591.85	4,849.49	3,786.01	15,510.10
(b) Concrete Sleeper	287.63	389.52	280.46	1,290.44
Total	3,879.48	5,239.01	4,066.47	16,800.54
Less: Unallocated expenditure net of Income	(43.72)	(254.92)	528.16	611.07
	3,923.20	5,493.93	3,538.31	16,189.47
Less: Finance Costs	912.41	917.86	548.74	3,203.15
Total Profit Before Taxes	**3,010.79**	**4,576.07**	**2,989.57**	**12,986.32**
3 Segment Assets				
(a) Infrastructure	94,313.82	92,457.70	82,208.62	92,457.70
(b) Concrete Sleeper	3,894.67	4,179.13	5,141.66	4,179.13
(c) Unallocated	29,228.66	28,434.26	11,175.81	28,434.26
Total	**1,27,437.15**	**1,25,071.09**	**98,526.09**	**1,25,071.09**
4 Segment Liabilities				
(a) Infrastructure	31,784.37	30,664.07	27,578.00	30,664.07
(b) Concrete Sleeper	920.92	3,437.14	1,569.78	3,437.14
(c) Unallocated	35,727.54	32,935.13	15,225.24	32,935.13
Total	**68,432.83**	**67,036.34**	**44,373.02**	**67,036.34**

1 The above unaudited standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 1, 2026. The said results have also been reviewed by the statutory auditors of the Company.

2 The above unaudited standalone results are also available on the Company's website www.gptinfra.in and on the stock exchange websites (www.bseindia.com and www.nseindia.com).

3 The Company is currently focused on Two Operating Segments : Infrastructure and Concrete Sleeper. The Operating Segments have been reported in the manner consistent with internal reporting provided to the Chief Operating Decision Maker.

4 There were no items in the nature of exceptional / discontinued operations during the respective periods/year reported above.

5 This statement has been prepared in accordance with the Indian Accouting Standards notified under Section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

6 The figures of the last quarter ended March 31, 2026 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to December 31, 2025 which were subjected to limited review by statutory auditors.

7 Previous period's / year figures have been regrouped / rearranged wherever considered necessary to conform to the current period's / year classification.

For and on behalf of Board of Directors

Dr Om Tantia
Chairman
DIN - 00001342

Place : Kolkata
Date : August 1, 2026

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GPT Infraprojects Ltd. Kolkata