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**Agarwal Lodha & Co.**  
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## **INDEPENDENT AUDITOR'S REPORT**

**To the Board of Directors of GPT Infraprojects Limited**

**Report on the Audit of the Standalone Annual Financial Results**

### **Opinion**

We have audited the accompanying standalone annual financial results of **GPT Infraprojects Limited** (hereinafter referred to as 'the Company') for the year ended March 31, 2026, ('the Statement'), 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 the aforesaid Statement and based on the consideration of reports of other auditors as referred to in "Other Matters" section below, the aforesaid statement:

(i) includes the financial information of twenty seven (27) joint operations consolidated on proportionate basis as listed in Attachment A.,

(ii) is presented in accordance with the requirements of the Listing Regulations in this regard; and

(iii) gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net profit, and other comprehensive income and other financial information of the Company and joint operations for the year ended March 31, 2026.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs 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 and of its joint operations 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 standalone financial statements under the provisions of the Act and the Rules thereunder, 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 the audit evidence obtained by other auditors in terms of their reports referred to in "Other Matters" section below, is sufficient and appropriate to provide a basis for our opinion.

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## **Management's and Board of Directors' Responsibilities for the Standalone Audited Annual Financial Results**

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has 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 this Statement that gives a true and fair view of the net profit, and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and is in compliance with the Listing Regulations. This responsibility also includes 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 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors of the Company and Management of Joint Operations are responsible for assessing the ability of the Company and its Joint operations respectively 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 or the Management of its Joint Operation either intends to liquidate the Company and its joint operations or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company and the Management of the Joint Operations are also responsible for overseeing the financial reporting process of the Company and its Joint Operations respectively.

## **Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 this Statement.

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 Statement, 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

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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 standalone 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 Company and joint operations 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 Statement 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 and joint operations to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the Company and the jointly controlled entities to express opinion on the statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the statement of which we are the independent auditors. For the joint operations included in the Statement, which have been audited by the 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 Company 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 Matters:**

1. The Statement includes the audited financial statements of twenty two (22) joint operations whose financial statements reflect total assets of Rs. 6,825.62 Lacs as at March 31, 2026 (before consolidation adjustment), total revenue of Rs. 22,539.97 Lacs (before consolidation adjustment),

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net profit after tax of Rs. 512.65 Lacs (before consolidation adjustment), total comprehensive income of Rs. 512.65 Lacs (before consolidation adjustment) and net cash outflow of Rs. 466.74 Lacs for the year ended on that date respectively, as considered in the Statement, which have been audited by the other auditors (including one of the joint auditors of the Company, Agarwal Lodha & Co.) whose reports on the financial statements of these joint operations have been furnished to us and in our opinion, in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the reports of such other auditors and the procedures performed by us are as stated under Auditor's Responsibilities section paragraph above.

2. The Statement includes the unaudited financial statements of five (5) joint operations whose financial statements reflect total assets of Rs. 874.93 Lacs as at March 31, 2026, total revenue of Rs. 392.49 Lacs, net profit after tax of Rs. 13.94 Lacs, total comprehensive income of Rs. 13.94 Lacs, and net cash outflow of Rs. 44.82 Lacs for the year ended on that date respectively, as considered in the Statement. These unaudited financial statements have been furnished to us by the Management and our opinion 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 unaudited financial statements. In our opinion and according to the information and explanations given to us by the Management, these financial statements are not material to the Company.
3. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure 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 current financial year, prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

Our opinion is not modified in respect of the above matters.

**For M S K A & Associates LLP**  
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Chartered Accountants  
ICAI Firm Registration No.105047W/W101187

**Dipak Jaiswal**  
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Dipak Jaiswal  
Partner  
Membership No.: 063682  
UDIN: 26063682JIZZZS1123

Place: Kolkata  
Date: May 20, 2026

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

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Vikram Agarwal  
Partner  
Membership No.: 303354  
UDIN: 26303354KHAJQU1215

Place: Kolkata  
Date: May 20, 2026

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**Attachment A: List of Joint Operations**

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

# GPT INFRAPROJECTS LIMITED

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 AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(₹ in lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited (Refer Note 10)	Reviewed	Audited (Refer Note 10)	Audited	Audited
<b>Income from operations</b>					
Revenue from operations	37,384.30	27,327.35	36,896.51	1,22,627.41	1,15,926.49
Other Income	767.27	340.29	453.41	2,170.16	1,503.12
<b>Total revenue (I)</b>	<b>38,151.57</b>	<b>27,667.64</b>	<b>37,349.92</b>	<b>1,24,797.57</b>	<b>1,17,429.61</b>
<b>Expenses</b>					
Cost of materials consumed					
- Raw Materials	1,225.74	1,065.37	1,233.87	4,404.82	4,382.31
- Materials for construction / other contracts	15,949.31	9,554.95	13,822.09	44,078.69	38,981.78
Changes in inventories of finished goods, stock-in-trade and work-in-progress	121.51	290.07	351.37	487.45	4.50
Payment to sub-contractors	7,110.26	6,200.67	9,786.27	31,806.57	33,784.61
Employee benefits expense	1,675.88	1,548.82	1,621.00	6,238.48	5,744.56
Finance costs	917.86	903.16	527.11	3,203.15	2,481.23
Depreciation and amortisation expense	569.44	523.85	441.08	2,235.53	1,570.28
Impairment loss	(22.54)	109.30	-	244.77	40.97
Other expenses	6,028.04	4,907.27	5,917.28	19,111.79	18,844.55
<b>Total expenses (II)</b>	<b>33,575.50</b>	<b>25,103.46</b>	<b>33,700.07</b>	<b>1,11,811.25</b>	<b>1,05,834.79</b>
<b>Profit before taxes [(III) = (I-II)]</b>	<b>4,576.07</b>	<b>2,564.18</b>	<b>3,649.85</b>	<b>12,986.32</b>	<b>11,594.82</b>
<b>Tax expenses</b>					
Current tax (including income tax for earlier years)	882.92	737.16	745.87	3,052.92	2,711.57
Deferred tax expenses / (credit)	370.24	(130.12)	157.39	287.05	31.09
<b>Total tax expenses (IV)</b>	<b>1,253.16</b>	<b>607.04</b>	<b>903.26</b>	<b>3,339.97</b>	<b>2,742.66</b>
<b>Profit after taxes [(V) = (III) - (IV)]</b>	<b>3,322.91</b>	<b>1,957.14</b>	<b>2,746.59</b>	<b>9,646.35</b>	<b>8,852.16</b>
Other Comprehensive (expense) / Income not to be reclassified to profit or loss in subsequent periods (net of tax) (VI)	(31.60)	-	(18.70)	(31.60)	(18.70)
<b>Total Comprehensive Income [(VII) = (V) + (VI)]</b>	<b>3,291.31</b>	<b>1,957.14</b>	<b>2,727.89</b>	<b>9,614.75</b>	<b>8,833.46</b>
<b>Paid-up equity share capital of face value of ₹ 10/- each</b>	<b>12,636.46</b>	<b>12,636.46</b>	<b>12,636.46</b>	<b>12,636.46</b>	<b>12,636.46</b>
<b>Other equity</b>				<b>45,398.29</b>	<b>39,258.57</b>
<b>Earnings per equity share (nominal value of ₹ 10/- each)</b>					
Basic and Diluted *(Not Annualised)	2.63*	1.54*	2.19*	7.63	7.24

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## Standalone Statement of Assets and Liabilities.

(₹ in lakhs)

Particulars	As at	As at
	31.03.2026	31.03.2025
	Audited	Audited
<b>ASSETS</b>		
<b>A) NON-CURRENT ASSETS</b>		
a) Property, plant and equipments	14,042.27	10,699.83
b) Right of use assets	-	235.33
c) Capital work-in-progress	265.89	924.64
d) Contract assets	1,889.36	2,911.47
e) Financial assets		
(i) Investments	20,652.02	5,197.68
(ii) Investment in a Joint Venture	2,135.60	2,135.60
(iii) Trade receivables	-	32.71
(iv) Loans	623.45	560.12
(v) Other financial assets	1,476.06	1,602.28
f) Other non current assets	1,025.92	1,595.33
<b>Total Non-Current Assets (A)</b>	<b>42,110.57</b>	<b>25,894.99</b>
<b>B) CURRENT ASSETS</b>		
a) Inventories	13,503.53	14,109.81
b) Contract assets	49,505.10	33,608.65
c) Financial assets		
(i) Current Investments	854.32	933.16
(ii) Trade receivables	10,920.87	8,285.73
(iii) Cash and cash equivalents	104.54	778.39
(iv) Bank balances other than (iii) above	795.17	213.81
(v) Loans	142.21	321.25
(vi) Other financial assets	5,733.20	4,700.70
d) Other current assets	1,401.58	2,316.42
<b>Total Current Assets (B)</b>	<b>82,960.52</b>	<b>65,267.92</b>
<b>Total Assets (A+B)</b>	<b>1,25,071.09</b>	<b>91,162.91</b>
<b>EQUITY AND LIABILITIES</b>		
<b>C) EQUITY</b>		
a) Equity share capital	12,636.46	12,636.46
b) Other equity	45,398.29	39,258.57
<b>Total Equity (C)</b>	<b>58,034.75</b>	<b>51,895.03</b>
<b>LIABILITIES</b>		
<b>D) NON-CURRENT LIABILITIES</b>		
a) Contract liabilities	3,163.19	1,064.73
b) Financial liabilities		
(i) Borrowings	9,762.86	2,138.17
(ii) Trade payables		
- Total outstanding dues of MSME	-	-
- Total outstanding dues of creditors other than MSME	1,466.00	2,878.38
(iii) Other Non-current Financial Liabilities	1,071.27	-
c) Long term provisions	537.31	732.35
d) Deferred tax liabilities	488.16	211.74
<b>Total Non-Current Liabilities (D)</b>	<b>16,488.79</b>	<b>7,025.37</b>
<b>E) CURRENT LIABILITIES</b>		
a) Contract liabilities	295.96	1,220.20
b) Financial liabilities		
(i) Borrowings	19,022.49	9,928.62
(ii) Lease liability	-	192.09
(iii) Trade payables		
- Total outstanding dues of MSME	-	-
- Total outstanding dues of creditors other than MSME	26,884.68	19,327.95
(iv) Other current financial liabilities	3,135.78	1,254.10
c) Short term provisions	380.60	113.38
d) Other current liabilities	828.04	206.17
<b>Total Current Liabilities (E)</b>	<b>50,547.55</b>	<b>32,242.51</b>
<b>Total Liabilities (F = D+E)</b>	<b>67,036.34</b>	<b>39,267.88</b>
<b>Total Equity and Liabilities (C+F)</b>	<b>1,25,071.09</b>	<b>91,162.91</b>

Standalone Cash Flow Statement for the year ended March 31, 2026

(₹ in lakhs)

Particulars	For the year ended	
	31.03.2026	31.03.2025
	Audited	Audited
<b>A. Cash Flow from Operating Activities</b>		
Profit before tax	12,986.32	11,594.82
<b>Adjustment for :</b>		
Depreciation and amortization expenses	2,235.53	1,570.28
Loss on sale / discard of fixed assets (net)	25.37	116.04
Interest income on deposits from Banks / loans, advances etc.	(748.07)	(1,114.91)
Dividend income on investment in subsidiary / joint venture company	(494.64)	-
Profit on sale of current investment	-	(0.10)
Contract assets / trade receivable written off	463.70	237.05
Provision for Expected Credit Loss	244.77	40.97
Unspent liabilities / provisions no longer required written back	(261.69)	-
Profit on revaluation of Current Investments	(13.50)	(16.07)
Gain on foreign exchange fluctuations	(507.30)	(146.15)
Interest Expenses	3,203.15	2,481.23
<b>Operating Profit before working capital changes</b>	<b>17,133.64</b>	<b>14,763.16</b>
(Increase) in Contract Assets	(15,338.04)	(8,599.85)
(Increase) in Trade Receivables	(2,847.20)	(1,653.91)
(Increase) in Other Financial Assets	(216.48)	(366.82)
Decrease / (Increase) in Other Assets	1,190.24	(564.55)
Decrease / (Increase) in Inventories	606.28	(3,281.15)
Increase / (Decrease) in Contract Liabilities	1,174.22	(417.66)
Increase in Trade Payables	6,406.04	5,581.54
Increase in Financial Liabilities	350.55	223.16
Increase / (Decrease) in Other Liabilities	381.55	(415.97)
Cash generated from operations	<b>8,840.80</b>	<b>5,267.95</b>
Taxes paid (net of tax refund)	(2,570.06)	(2,875.03)
<b>Net Cash flow from Operating Activities</b>	<b>(A) 6,270.74</b>	<b>2,392.92</b>
<b>B. Cash Flow from Investing Activities</b>		
Loans made to subsidiary (net of repayments)	119.10	(145.48)
Loans made to employees (net of repayments)	(3.39)	(11.72)
Payment for Purchase of property, plant and equipment (including capital work in progress)	(4,672.64)	(6,027.81)
Proceeds from Sale of property, plant and equipment	44.81	62.03
Investment in subsidiary companies	(12,489.94)	-
Purchase of Current Investments	(374.33)	(1,000.32)
Sale of Current Investments	466.67	83.33
Interest received	388.77	386.12
Dividend received	494.64	-
(Investment in ) margin money deposits	(779.39)	(194.16)
<b>Net Cash used in Investing Activities</b>	<b>(B) (16,805.70)</b>	<b>(6,848.01)</b>
<b>C. Cash Flow from Financing Activities</b>		
Net Proceeds from Issuance of equity share Capital	-	17,185.69
Proceeds from long term borrowings	10,643.24	2,644.23
(Repayment of) long term borrowings	(2,900.31)	(3,290.57)
(Repayment of) cash credit (net)	1,029.76	(1,400.97)
Proceeds from / (Repayment of) short term borrowings	7,945.86	(4,499.22)
Principle repaid of lease liability	(192.09)	(190.78)
Interest paid on lease liability	(10.41)	(30.02)
Dividend paid	(3,472.90)	(3,108.63)
Interest paid	(3,182.04)	(2,437.61)
<b>Net Cash generated from Financing Activities</b>	<b>(C) 9,861.11</b>	<b>4,872.12</b>
Net (Decrease) / Increase in Cash and Cash Equivalents (A+B+C)	<b>(673.85)</b>	<b>417.03</b>
Cash and cash equivalents at the beginning of the year	778.39	361.36
Cash and cash equivalents at end of the year	<b>104.54</b>	<b>778.39</b>

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## Standalone Segment Revenue, Results, Assets & Liabilities

(₹ in lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited (Refer Note 10)	Reviewed	Audited (Refer Note 10)	Audited	Audited
<b>1 Segment Revenue</b>					
(a) Infrastructure	35,146.79	25,609.45	34,715.20	1,15,085.47	1,09,533.89
(b) Concrete Sleeper	2,254.16	1,899.25	2,181.31	7,739.94	6,519.70
(c) Unallocated	-	-	-	-	-
<b>Total</b>	<b>37,400.95</b>	<b>27,508.70</b>	<b>36,896.51</b>	<b>1,22,825.41</b>	<b>1,16,053.59</b>
Less: Inter - Segment Revenue	16.65	181.35	-	198.00	127.10
<b>Revenue from operations</b>	<b>37,384.30</b>	<b>27,327.35</b>	<b>36,896.51</b>	<b>1,22,627.41</b>	<b>1,15,926.49</b>
<b>2 Segment Results</b>					
<b>Profit before Taxes &amp; Finance Costs</b>					
(a) Infrastructure	4,849.49	3,521.46	4,447.10	15,510.10	14,498.66
(b) Concrete Sleeper	389.52	262.58	181.84	1,290.44	602.18
<b>Total</b>	<b>5,239.01</b>	<b>3,784.04</b>	<b>4,628.94</b>	<b>16,800.54</b>	<b>15,100.84</b>
Less: Unallocated expenditure net of Income	(254.92)	316.70	451.98	611.07	1,024.79
	5,493.93	3,467.34	4,176.96	16,189.47	14,076.05
Less: Finance Costs	917.86	903.16	527.11	3,203.15	2,481.23
<b>Total Profit Before Taxes</b>	<b>4,576.07</b>	<b>2,564.18</b>	<b>3,649.85</b>	<b>12,986.32</b>	<b>11,594.82</b>
<b>3 Segment Assets</b>					
(a) Infrastructure	92,457.70	88,607.95	75,013.85	92,457.70	75,013.85
(b) Concrete Sleeper	4,179.13	4,008.19	5,379.01	4,179.13	5,379.01
(c) Unallocated	28,434.26	13,488.27	10,770.05	28,434.26	10,770.05
<b>Total</b>	<b>1,25,071.09</b>	<b>1,06,104.41</b>	<b>91,162.91</b>	<b>1,25,071.09</b>	<b>91,162.91</b>
<b>4 Segment Liabilities</b>					
(a) Infrastructure	30,664.07	30,926.44	24,862.94	30,664.07	24,862.94
(b) Concrete Sleeper	3,437.14	1,083.26	649.17	3,437.14	649.17
(c) Unallocated	32,935.13	18,403.53	13,755.78	32,935.13	13,755.78
<b>Total</b>	<b>67,036.34</b>	<b>50,413.23</b>	<b>39,267.89</b>	<b>67,036.34</b>	<b>39,267.89</b>

- The above audited standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 20, 2026. The said results have also been audited by the statutory auditors of the Company.
- The above audited standalone results are also available on the Company's website [www.gptinfra.in](http://www.gptinfra.in) and on the stock exchange websites ([www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com)).
- 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.
- The Board of Directors of the Company have approved 3rd Interim Dividend @ 10% i.e. ₹ 1.00 per Equity share. The record date for payment of interim dividend for shares in physical as well as in demat form has been fixed on May 26, 2026. The Company has already paid Interim dividend @ 17.50% i.e 1.75 per equity share in FY 2025-26. Total dividend including the 3rd interim dividend for FY 2025-26 is ₹ 2.75 per Equity share on face value of ₹ 10 per share.
- Pursuant to the approval of the Board of Directors of the Company on January 28, 2026, the Company has acquired shares of Alcon Builders & Engineers Pvt. Ltd. for a purchase consideration of ₹ 15,183.00 lakhs. Consequently, Alcon Builders & Engineers Pvt. Ltd has become a wholly-owned subsidiary of the Company with effect from January 1, 2026. Alcon Builders and Engineers Private Limited is engaged in the business of signalling, telecommunication and allied works for Indian Railways.
- The Government of India had announced the implementation of the four Labour Codes - The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and The Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as 'the New Labour Codes') with effect from 21 November 2025. On 8 May 2026, the Ministry of Labour & Employment notified the final Central Rules under these Codes. The Company has assessed the impact of these changes, including the notified Rules, based on available information and actuarial valuation, and concluded that the impact is not material to these standalone financial results. The Company continues to monitor the notification of State Rules.
- There were no items in the nature of exceptional / discontinued operations during the respective periods/year reported above.
- This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
- The figures of the last quarters ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial years and the unaudited published year-to-date figures up to December 31 for respective years which were subjected to limited review by statutory auditors.
- Previous period's / year figures have been regrouped / rearranged wherever considered necessary to conform to the current period's / year classification.

**Dipak Jaiswal**  
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by Dipak Jaiswal  
Date: 2026.05.20  
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**VIKRAM AGARWAL**  
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ou=Signature, cn=VIKRAM AGARWAL,  
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serialNumber=1

**For and on behalf of Board of Directors**

**Om Tantia**  
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by Om Tantia  
Date: 2026.05.20  
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**Dr Om Tantia**  
**Chairman**  
**DIN - 00001342**

Place : Kolkata

Date : May 20 , 2026