Date: 06.11.2026

Asst. Vice President, Listing Dept.,
National Stock Exchange of India Limited
Exchange Plaza, Plot C-1, Block G,
Bandra Kurla Complex,
Mumbai – 400 051

Sub: Disclosure pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Gaursons India Private Limited

Re: ISIN: INEIBEC07011

Dear Sir,

The Board of directors of the Company in their meeting held on **Friday, November 06, 2026** had approved the Unaudited Standalone Financial Results for the Quarter and Half year ended on September 30, 2026.

Please find attached herewith, un-audited quarterly and year to date standalone financial results along-with the Limited Review Report dated November 06, 2026 issued by the Statutory Auditors of the Company, which was duly placed before the Board at the aforesaid meeting.

Further, pursuant to the provisions of Regulation 52(7) and 52(7A) of the aforesaid regulations, we also enclose herewith a statement indicating the utilization of the issue proceeds and also Confirm that there is no deviation or variation in the use of proceeds as compared to the Objects of the issue.

The disclosures in compliance with Regulations 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, are disclosed along with the financial results.

We hereby also attach the asset cover certificate issued by the Statutory Auditors of the Company.

The Board Meeting commenced at 06:30 P.M. & concluded at 08:40 P.M. (IST). Kindly take the same on your records.

Kindly take the same on your records.

Thanking You,
For **Gaursons India Private Limited**

ANJALI VERMA
Digitally signed by ANJALI VERMA
Date: 2026.11.06 20:57:51 +05'30'

Anjali Verma
Compliance Officer and Company Secretary
M. NO.: F7362

CC:

1. **Debenture Trustees**
   Catalyst Trusteeship Limited
   Address: 910-911, 9th Floor, Kailash Building, 26, Kasturba Gandhi Marg, New Delhi-110001, India
   Telephone Number: (011) 43029101
   Email address: ComplianceCTL-Mumbai@ctltrustee.com

2. **Rating Agency**
   ICRA Limited
   Address: B-710, Statesman House, 148, Barakhamba Road, New Delhi – 110001
   Telephone Number: +91-11-23357940
   Email address: anupama.reddy@icraindia.com

Independent Auditor's Limited Review Report on unaudited standalone financial results of Gaursons India Private Limited for the quarter ended September 30, 2026, and year to date results for the period from April 01, 2026 to September 30, 2026, pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report
To the Board of Directors of
Gaursons India Private Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Gaursons India Private Limited ('the Company') for the quarter ended September 30, 2026, and year to date results for the period April 1, 2026, to September 30, 2026, together with the notes thereon, ('the Statement'), attached herewith, being prepared and submitted by the Company pursuant to the requirement of Regulation 52 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations), which has been initialed by us for identification purpose.

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company, 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, as amended (the "Act"), read with relevant Rules issued thereunder and other accounting principles generally accepted in India, read with the Listing Regulations. Our responsibility is to issue a report 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 requires 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 the person 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 as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in all material respects in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under the Act read with relevant rules issued thereunder including the amendments thereof and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.



Plot No. 68, Okhla industrial Area, Phase-III, New Delhi-110020
Tel: +91-11-4670 8888 **E-mail:** contact@sskmin.com www.sskmin.com

Emphasis of Matter

a. We draw attention to Note 7 to the Statement, which describes the uncertainty relating to income-tax matters arising from a search initiated on the Company under Section 132 of the Income-tax Act, 1961 during the financial year ended March 31, 2022. Pursuant thereto, assessments were completed in the financial year 2023–24 and demand notices under Section 156 of the Income-tax Act were received. Further, during the financial year 2024–25, penalty proceedings under Section 271D were concluded and penalties were imposed on the Company. The Company has filed appeals before the Commissioner of Income-tax (Appeals) against the aforesaid demands and penalties.

   As at September 30, 2026, the Company has deposited INR 3,617.73 lakhs under protest in connection with the aforesaid matters.. Based on legal advice obtained from independent tax experts and judicial precedents on similar matters, management is of the view that the demands and penalties imposed are not sustainable in law and is confident that no material tax liability will devolve on the Company upon completion of the appellate proceedings.

b. We draw attention to Note No. 8 to the financial results, in relation to the matter which is sub judice and management does not foresee any financial implications on the said matter.

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

For **S S Kothari Mehta & Co. LLP**
Chartered Accountants
Firm Reg. no. – 000756N/N500441

S S KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

Deepak K. Aggarwal
Partner
Membership No. – 095541
UDIN No: - 26095541GBKTYD2994
Place: Ghaziabad
Date: November 6, 2026

GAURSONS INDIA PRIVATE LIMITED
CIN: U74899DL1995PTC064595
Registered Office: 101, 1st Floor, Ashish Comm. Complex, Plot No-3/3, LSC New Rajdhani Enclave, Delhi-110092
Statement of Unaudited Standalone Financial Results
For the Quarter and Half year ended September 30, 2025

(All amounts are in lacs, unless otherwise stated)

	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2025 (Unaudited)	June 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	March 31, 2025 (Audited)
1	Income						
	(a) Revenue from operations	10,089.99	5,268.53	9,957.36	15,358.52	11,280.90	28,972.02
	(b) Other income	1,917.61	1,543.97	1,133.39	3,061.58	2,836.59	6,286.02
	Total income	12,007.60	6,812.50	10,690.75	18,420.10	14,117.49	35,258.04
2	Expenses						
	(a) Cost of construction materials, labour, land & other project cost	60,250.68	9,102.08	5,637.87	69,352.76	9,363.33	1,22,406.11
	(b) (Increase)/ decrease in inventories of finished goods and work-in-progress	(58,722.59)	(9,085.32)	(4,430.53)	(67,807.91)	(4,065.43)	(1,17,623.46)
	(c) Employee benefits expense	699.22	486.03	506.45	1,185.25	956.26	2,272.74
	(d) Finance costs	3,426.33	3,669.20	3,227.19	7,095.53	3,732.07	10,005.09
	(e) Depreciation and amortisation expense	201.13	193.19	179.44	394.32	348.07	708.80
	(f) Other expenses	1,856.95	3,143.35	3,609.89	4,999.90	9,638.71	16,761.59
	Total expenses	9,711.32	7,508.53	9,886.50	17,219.85	15,869.91	34,530.87
3	Profit/(Loss) before exceptional items and tax (1-2)	1,896.28	(696.03)	884.25	1,200.25	(1,752.42)	727.17
4	Exceptional items	-	-	-	-		
5	Profit/(Loss) before tax (3-4)	1,896.28	(696.03)	884.25	1,200.25	(1,752.42)	727.17
6	Tax expenses						
	- Current tax	145.04	-	-	145.04		127.05
	- Adjustment of tax relating to earlier periods	-	0.07		0.07		4.63
	- Deferred Tax	272.06	(35.40)	211.52	236.66	(630.21)	60.45
	Total tax expenses	417.10	(35.33)	211.52	381.77	(630.21)	(192.13)
7	Net Profit/(Loss) for the period/year (5-6)	1,479.18	(660.70)	668.73	818.48	(1,122.21)	535.04
8	Other Comprehensive Income/(Loss)						
	Items that will not to be reclassified to profit or loss:						
	Re-measurement gain/(losses) on defined benefit plans	(7.53)	-	3.18	(7.53)	6.29	5.71
	Income tax on above	2.63	-	(1.11)	2.63	(2.20)	(2.00)
	Other Comprehensive Income/(Loss) for the period/year (net of taxes)	(4.90)	-	2.07	(4.90)	4.09	3.71
9	Total Comprehensive Income for the period/year (net of taxes) (7+8)	1,474.28	(660.70)	670.80	813.58	(1,118.12)	538.77
10	Paid-up equity share capital (Face value INR 10/- per share)	1,417.47	1,417.47	1,417.47	1,417.47	1,417.47	1,417.47
11	Other Equity						36,288.90
12	Basic & Diluted Earnings per share (EPS) (INR 10/-each)						
	a) Basic (INR)	10.44	(4.66)	4.72	5.77	(7.92)	3.71
	b) Diluted (INR)	10.44	(4.66)	4.72	5.77	(7.92)	3.71
		(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)

S S KOTHARI MEHTA & CO. LLP
NEW DELHI
Chartered Accountants

GAURSONS INDIA PRIVATE LIMITED
CIN: U74899DL1995PTC064555
Registered Office: 101, 1st Floor, Ashish Comm. Complex, Plot No-2/3, LSC New Rajdhani Enclave, Delhi-110092
Statement of Unaudited Standalone Assets and Liabilities as at September 30, 2026

(All amounts are in lacs, unless otherwise stated)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,771.36	2,938.63
Investment property	22,158.66	22,217.75
Investment property under construction	307.38	-
Intangible assets	390.28	10.24
Intangible assets under development	-	345.81
Investment in subsidiaries, associates and partnership firm	33,807.96	33,807.96
Financial assets		
Investments	405.92	405.92
Others	23,454.71	22,381.20
Non-current tax assets (net)	3,617.73	2,519.73
Other non-current assets	1,033.96	1,033.96
Total non current assets	87,947.96	85,661.20
Current assets		
Inventories	2,70,125.86	2,02,245.01
Financial assets		
Trade receivables	15,359.23	12,080.52
Cash and cash equivalents	4,068.08	4,111.15
Bank balances other than above	5,865.48	10,113.65
Loans	35,647.43	39,191.47
Others	1,749.70	1,595.73
Current tax assets (net)	1,618.04	1,501.64
Other current assets	12,701.67	12,570.35
Total current assets	3,47,135.49	2,83,409.52
TOTAL ASSETS	4,35,083.45	3,69,070.72
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	1,417.47	1,417.47
Other equity	37,102.48	36,288.90
Total Equity	38,519.95	37,706.37
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Borrowings	1,84,080.88	1,57,740.10
Others	12,992.02	8,563.14
Provisions	364.58	320.45
Deferred tax liabilities (net)	1,037.50	803.47
Other non-current liabilities	2.86	5.08
Total non-current liabilities	1,98,477.84	1,67,432.24
Current liabilities		
Financial liabilities		
Borrowings	10,311.36	14,436.91
Trade payables		
(i) Total outstanding dues of micro and small enterprises	908.86	854.01
(ii) Total outstanding dues of creditors other than micro and small enterprises	5,669.08	3,771.12
Others	44,976.99	35,798.94
Other current liabilities	1,36,175.37	1,09,038.85
Provisions	44.00	32.28
Total current liabilities	1,98,085.66	1,63,932.11
TOTAL EQUITY AND LIABILITIES	4,35,083.45	3,69,070.72

S S KOTHARI MEHTA & CO. LLP
NEW DELHI
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CIN: U74899DL1995PTC064555
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Statement of Unaudited Standalone Cash Flow for the period ended September 30, 2026

(All amounts are in lacs, unless otherwise stated)

Particulars	For the Half year ended September 30, 2026 (Unaudited)	For the Half year ended September 30, 2025 (Unaudited)
A. Cash flows from operating activities		
Profit/(Loss) before tax	1,200.25	(1,752.42)
Adjustments for:		
Depreciation and amortisation	534.59	467.34
Net (gain) / loss on disposal of property, plant and equipment	77.08	(16.12)
Bad debts / advances written off	23.99	3.67
Provision for doubtful debts	92.16	1.17
Interest expense	12,530.16	4,178.70
Interest income	(2,242.15)	(2,143.41)
Unwinding of finance cost from financial instruments at amortised cost	2.56	2.71
Unwinding income of amortised cost instrument	(22.08)	-
Gain on modification of financial instrument	(19.46)	-
Deferred lease income	(2.74)	(2.50)
Operating profit before changes in operating assets and liabilities	12,174.36	739.14
(Increase)/Decrease in Inventories	(67,880.85)	(8,206.05)
(Increase)/Decrease in Trade receivables	(3,394.85)	(6,738.96)
(Increase)/Decrease in Other financial assets	(859.42)	(7,950.44)
(Increase)/Decrease in Other assets	(131.32)	(1,665.19)
Increase/(Decrease) in Trade payables	1,952.82	3,463.18
Increase/(Decrease) in Other financial liabilities	13,631.10	(50,374.04)
Increase/(Decrease) in Other liabilities	27,137.03	20,201.35
Increase/(Decrease) in Provisions	48.32	37.94
Cash generated from/ (used in) operations	(17,322.81)	(50,493.07)
Income taxes (paid) (net)	(1,359.50)	(472.38)
Net cash flows from/ (used) in operating activities (A)	(18,682.31)	(50,965.45)
B. Cash flows from investing activities		
Purchase of Property, plant and equipments, intangible assets and Investment Property	(726.90)	(351.31)
Sale/discard of Property, plant and equipments, intangible assets and Investment Property	-	20.30
Purchase of investments in subsidiary and associates	-	(1,401.00)
Purchase of other investments	-	(1,200.00)
Loans given to subsidiaries, associates and others	25,309.49	(32,875.20)
Loans repaid to subsidiaries, associates and others	(21,765.45)	71,329.88
(Investment)/realisation (in)/from bank deposits (net)	4,057.85	(7,000.65)
Interest received	2,105.95	2,143.41
Net cash flows from/ (used) in investing activities (B)	8,980.94	30,665.43
C. Cash flows from financing activities		
Proceeds from long-term borrowings including current maturities	37,500.00	54,550.00
Repayment of long-term borrowings including current maturities	(10,602.65)	(31,615.22)
Proceeds/ (repayment) of Current borrowings	(4,977.85)	4,021.40
Consideration paid for Buyback of shares	-	(3,225.60)
Finance cost paid	(12,261.20)	(3,955.63)
Net cash flows from financing activities (C)	9,658.30	19,774.95
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(43.07)	(525.07)
Cash and cash equivalents at the beginning of the period	4,111.15	2,634.17
Cash and cash equivalents at the end of the period	4,068.08	2,109.10

S.S. KOTHARI MEHTA & CO. LLP NEW DELHI Chartered Accountants

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Registered Office: 101, 1st Floor, Ashish Comm. Complex, Plot No-2/3, LSC New Rajdhani Enclave, Delhi-110092
Notes to the Unaudited Standalone Financial Results for the Quarter and Half year ended September 30, 2026

1) The above unaudited Standalone Financial results of Gaursons India Private Limited ('the Company') have 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, read with the relevant rules issued thereunder, and in accordance with the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

2) The Company had issued 44,000 secured, rated, listed, redeemable, Non-Convertible Debentures (NCDs) of face value on INR 1,00,000 each aggregating to INR 44,000 lacs issued on a private placement basis. As at September 30, 2026, the said proceeds aggregating to INR 44,000 lacs have been fully utilized as per the objects of the issue. The Company has maintained security cover exceeding 2 times of outstanding principal and interest as at September 30, 2026.

3) Disclosures as per Regulation 52(4) of the SEBI (LODR) are as under:

Particulars	Quarter ended			Half year ended		Year ended
	September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
Debt Equity Ratio	5.05	4.46	2.48	5.05	2.48	4.57
Debt service coverage ratio*	0.39	0.46	0.91	0.54	0.54	0.72
Interest service coverage ratio*	0.78	0.52	1.27	0.66	0.47	0.83
Outstanding redeemable preference shares (qty and value)	NA	NA	NA	NA	NA	NA
Capital redemption reserve	126.00	126.00	126.00	126.00	126.00	126.00
Net worth	38,519.94	37,045.68	36,049.49	38,519.95	36,049.49	37,706.37
Net profit after tax	1,479.18	(660.70)	668.73	818.48	(1,122.21)	535.04
Basic & Diluted Earnings per share*	10.44	(4.66)	4.72	5.77	(7.67)	3.71
Current ratio	1.75	1.63	1.23	1.75	1.23	1.73
Long term debt to working capital	1.22	1.33	2.14	1.22	2.14	1.30
Bad debts to Accounts receivable ratio*	0.00	-	0.00	0.00	0.00	0.01
Current liability ratio	0.50	0.52	0.65	0.50	0.65	0.49
Total debts to total assets	0.45	0.44	0.35	0.45	0.35	0.47
Debtors turnover*	0.27	0.39	1.51	0.67	1.64	2.54
Inventory turnover ratio#	NA	NA	NA	NA	NA	NA
Operating margin percentage	39.70%	30.79%	22.53%	36.65%	-4.51%	17.79%
Net profit margin percentage	14.66%	-12.54%	7.00%	5.33%	-9.95%	1.85%

* ratios for the quarter have not been annualised
# considering the nature of business, inventory turnover is not applicable.

Formulae used for calculation are as under:
(i) Debt equity ratio: Debt / Total equity
(ii) Debt: Long-term borrowings+ Short-term borrowings
(iii) Total Equity/ Net Worth: Paid up equity share capital + Other equity
(iv) Debt service coverage ratio: (Profit after tax+ Interest on borrowings+ depreciation and amortization expense+ net gain/loss on disposal of assets)/ (Interest + Principal repayments of long term borrowing excluding prepayement)
(v) Interest service coverage ratio: Earnings before Interest and Tax/ Interest expense incurred
(vi) Earnings per share: Profit after taxes/ Weighted average number of equity shares
(vii) Current ratio: Current assets/ Current liabilities
(viii) Long-term debt to working capital: Long-term borrowings (including current maturities of non-current borrowings)/ (Current assets - Current liabilities excluding current maturities of non-current borrowings)
(ix) Bad debts to accounts receivable ratio: Bad debts / Average Trade Receivables
(x) Current liability ratio: Current liability/ Total liabilities
(xi) Total debts to total assets: Total debts (Long term borrowing+ Short term borrowing) / Total assets
(xii) Debtors' turnover: Revenue from operations (excluding revenue from sale of constructed properties) / Average trade receivables
(xiii) Operating margin: (Profit before depreciation, interest and tax less other income)/ Revenue from operations
(xiv) Net profit margin: Net profit / Revenue from operations

4) The Company is primarily engaged in colonisation and real estate development in India. The Chief Operating Decision Makers (CODM) monitor and review the operating result of the company as a whole. Accordingly, there are no additional disclosures to be furnished in accordance with the requirement of Ind AS 108 "Operating Segments".

5) The above unaudited standalone financial results of the Company for the quarter and half year ended September 30, 2026 have been approved by the Board of Directors at their meeting held on November 06, 2026. These results have been reviewed by the statutory auditors of the Company.

6) The financial results are available on the stock exchange website "www.nseindia.com" and the company's website "www.gaursonsindia.com".

7) In the financial year ended March 31, 2022, a search was initiated on the Company under Section 132 of the Income-tax Act, 1961. Pursuant to which, assessments were made and demand notices under Section 156 of the Act were received. Further, in the financial year 2024-25, penalty proceedings under Section 271D were concluded and a penalty was imposed on the Company.

The Company has filed appeals before the Commissioner of Income-tax (Appeals) against the demands so raised. Based on advice obtained from independent tax experts and considering judicial precedents and interpretations of the relevant provisions of the Income-tax Act, 1961, management believes that the demands and penalty imposed are not sustainable in law and are likely to be set aside on completion of the appellate proceedings. Accordingly, no provision has been recognised in the financial statements in respect of these demands/penalties.

As at September 30, 2026, the Company has deposited an amount of INR 3,617.73 lacs (March 31, 2026: INR 2,519.73 lacs) under protest in connection with the aforesaid matters, including INR 1,098.00 lacs deposited during the half year ended September 30, 2026. Management does not expect the ultimate outcome of these proceedings to have a material adverse impact on the Company's financial position.

8) The Hon'ble Allahabad High Court, vide interim order dated November 03, 2026 in Writ-C No. 22284 of 2026 and connected matters, is considering the interpretation of the relevant lease deeds concerning land admeasuring 236.87 acres in Jaypee Greens Township. On a prima facie reading, the Hon'ble Court has observed that 193.85 acres were earmarked for Golf Course and Club House facilities and the balance 43.02 acres for other permissible construction and the Company and its group entity has the projects in the land parcel of 43.02 acres.
Pending final determination of the issue regarding the nature of construction permissible within the said 193.85 acres, the Hon'ble Court has, as an interim measure, directed that no new construction or external development be undertaken over the entire 236.87 acres and that no third-party rights be created therein.

The matter is presently sub judice and is listed for final hearing on December 07, 2026. Management do not foresee any financial implications from this matter.

9) On May 27, 2026, a fire incident occurred at Gaur Biz Park, Indirapuram, Ghaziabad, which houses the corporate office of the Company, resulting in damage to certain assets and disruption to operations. The Company had lodged an insurance claim with the insurance company and the same has been settled with an amount of INR 218 lakhs, against which an amount of INR 100 lakhs has been received by the Company. Necessary accounting impact has been taken in current quarter.

S. KOTHARI MEHTA & CO. LLP
NEW DELHI
Chartered Accountants

GAURSONS INDIA PRIVATE LIMITED
CIN: U74899DL1995PTC064555
Registered Office: 101, 1st Floor, Ashish Comm. Complex, Plot No-2/3, LSC New Rajdhani Enclave, Delhi-110092
Notes to the Unaudited Standalone Financial Results for the Quarter and Half year ended September 30, 2026

10) The figures for the corresponding quarter and half year ended September 30, 2025 as reported in the standalone financial results were approved by the board of directors, but have not been subjected to review by Statutory auditors as the requirement to submit quarterly financial results became applicable with the listing of the Company's debentures starting from the quarter ended December 31, 2025. However, the management has exercised necessary due diligence to ensure that the financial results for these periods provide a true & fair view of the Company's affairs.

For and on behalf of the Board of Directors of
Gaursons India Private Limited

Sarthak Gaur
Director
DIN: 07227309

Place: Ghaziabad
Date: November 06, 2026

S S KOTHARI MEHTA & CO. LLP
NEW DELHI
Chartered Accountants