

GPTINFRA/CS/SE/2025-26

November 6, 2025

The Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai - 400001
Scrip Code - 533761

National Stock Exchange of India Ltd.,
Exchange Plaza,
Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400 051
Scrip ID - GPTINFRA

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on November 6, 2025

In continuation to our letter dated October 31, 2025, intimating the date of Board meeting and in pursuance of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that, the Board Meeting of the Company was held today i.e. on Thursday, November 6, 2025 at the registered office of the Company where the Board has considered and approved the Un-Audited Financial Results (Standalone & Consolidated) for the 2nd quarter and half year ended on September 30, 2025 amongst other matters.

As required by Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a copy of the aforesaid Financial Results (Standalone & Consolidated) along with the Limited Review Report of the Statutory Auditors thereon is enclosed herewith for your record and reference.

The said results will be duly published in the newspaper as required by Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and will also be uploaded on the website of the company at www.gptinfra.in.

The meeting commenced at 12:30 p.m. and concluded at 1:30 p.m.

Kindly take the aforesaid information on record and oblige.

Thanking you,

Yours Sincerely,

For **GPT Infraprojects Limited**

Sonam Lakhotia
Company Secretary & Compliance Officer
Mem No.: 41358
Encl: As above

Independent Auditor's Review Report on Unaudited Standalone Financial Results of GPT Infraprojects Limited for the quarter and year to date period ended September 30, 2025 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-seven (27) joint operations consolidated on a proportionate basis for the quarter ended September 30, 2025, and year to-date results from April 1, 2025, to September 30, 2025 ('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 (SRF) 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 SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, 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 6 and 7 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 draw attention to Note 4 to the unaudited standalone financial results in regard to the ongoing arbitration proceedings on a completed project initiated by the Group's Joint operation with one of its customers. Further, this arbitration proceeding is on account of dispute between the parties, which has led to uncertainty on the recovery of the Group's share of unbilled revenue, trade receivables, and other assets aggregating to Rs. 662.58 lacs with regard to the said project due from the customer. Accordingly, no provision has been provided in the unaudited standalone financial results for the quarter ended September 30, 2025, and year to-date results from April 1, 2025, to September 30, 2025.

Our conclusion is not modified in respect of this matter.



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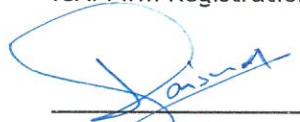
6. We did not review the interim financial results of 7 (Seven) joint operations included in the unaudited standalone financial results of the Company, whose interim financial results reflect Company's share of total assets of Rs. 2,761.43 lacs as at September 30, 2025 and total revenues of Rs. 2,369.92 lacs and Rs. 5,733.79 lacs, total net profit after tax of Rs. 123.48 lacs and Rs. 325.02 lacs and total comprehensive income of Rs. 123.48 lacs and Rs. 325.02 lacs for the quarter ended September 30, 2025 and for the period from April 1, 2025 to September 30, 2025 respectively, and cash flows (net) of Rs. (31.93) lacs for the period from April 1, 2025 to September 30, 2025, as considered in the respective unaudited standalone financial results of the entities included in the Company. The interim financial results 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.

7. The unaudited standalone financial results include the interim financial results of 20 (Twenty) joint operations, which have not been reviewed by their auditors and are certified by the management, whose interim financial results reflect Company's share of total assets of Rs. 5,139.95 lacs as at September 30, 2025 and total revenue of Rs. 1,246.05 lacs and Rs. 6,224.45 lacs, total net profit after tax of Rs. 20.38 lacs and Rs. 188.68 lacs and total comprehensive income of Rs. 20.38 lacs and Rs. 188.68 lacs for the quarter ended September 30, 2025 and for the period from April 1, 2025 to September 30, 2025 respectively, and cash flows (net) of Rs. 22.23 lacs for the period from April 1, 2025 to September 30, 2025, as considered in the respective unaudited standalone financial results 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. This interim financial information has 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
Chartered Accountants
ICAI Firm Registration No.105047W



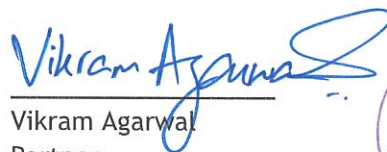
Dipak Jaiswal
Partner

Membership No.: 063682
UDIN: 25063682BMOTQL7986



Place: Kolkata
Date: November 06, 2025

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



Vikram Agarwal
Partner

Membership No.: 303354
UDIN: 25303354BMLCRD9157



Place: Kolkata
Date: November 06, 2025

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Agarwal Lodha & Co.
Chartered Accountants
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Kolkata- 700013, WB, India
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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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

| Particulars | Quarter Ended | | | Half Year Ended | | (₹ in lakhs) |
|---|------------------|------------------|------------------|------------------|------------------|--------------------|
| | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | Year Ended |
| | Reviewed | Reviewed | Reviewed | Reviewed | Reviewed | Audited |
| Income from operations | | | | | | |
| Revenue from operations | 26,933.10 | 30,982.66 | 28,071.53 | 57,915.76 | 51,693.98 | 1,15,926.49 |
| Other Income | 440.12 | 622.48 | 357.18 | 1,062.60 | 665.57 | 1,503.12 |
| Total revenue (I) | 27,373.22 | 31,605.14 | 28,428.71 | 58,978.36 | 52,359.55 | 1,17,429.61 |
| Expenses | | | | | | |
| Cost of materials consumed | | | | | | |
| - Raw Materials | 1,142.78 | 970.93 | 1,158.96 | 2,113.71 | 1,993.56 | 4,382.31 |
| - Materials for construction / other contracts | 7,926.66 | 10,647.77 | 9,213.96 | 18,574.43 | 16,158.50 | 38,981.78 |
| Changes in inventories of finished goods, stock-in-trade and work-in-progress | 663.66 | (587.79) | (155.94) | 75.87 | (205.78) | 4.50 |
| Payment to sub-contractors | 8,319.81 | 10,175.83 | 8,020.50 | 18,495.64 | 15,656.03 | 33,784.61 |
| Employee benefits expense | 1,512.24 | 1,501.54 | 1,560.57 | 3,013.78 | 2,770.94 | 5,744.56 |
| Finance costs | 833.39 | 548.74 | 708.50 | 1,382.13 | 1,500.84 | 2,481.23 |
| Depreciation and amortisation expense | 492.34 | 649.90 | 370.99 | 1,142.24 | 722.25 | 1,570.28 |
| Impairment Loss | (97.91) | 255.92 | (18.75) | 158.01 | 40.97 | 40.97 |
| Other expenses | 3,723.75 | 4,452.73 | 4,653.84 | 8,176.48 | 8,506.17 | 18,844.55 |
| Total expenses (II) | 24,516.72 | 28,615.57 | 25,512.63 | 53,132.29 | 47,143.48 | 1,05,834.79 |
| Profit before taxes [(III) = (I-II)] | 2,856.50 | 2,989.57 | 2,916.08 | 5,846.07 | 5,216.07 | 11,594.82 |
| Tax expenses | | | | | | |
| Current tax (including income tax for earlier years) | 655.07 | 777.77 | 706.53 | 1,432.84 | 1,344.12 | 2,711.57 |
| Deferred tax expenses / (credit) | 93.18 | (46.25) | 43.52 | 46.93 | (47.81) | 31.09 |
| Total tax expenses (IV) | 748.25 | 731.52 | 750.05 | 1,479.77 | 1,296.31 | 2,742.66 |
| Profit after taxes [(V) = (III) - (IV)] | 2,108.25 | 2,258.05 | 2,166.03 | 4,366.30 | 3,919.76 | 8,852.16 |
| Other Comprehensive (expense) / Income not to be reclassified to profit or loss in subsequent periods (net of tax) (VI) | - | - | - | - | - | (18.70) |
| Total Comprehensive Income [(VII) = (V) + (VI)] | 2,108.25 | 2,258.05 | 2,166.03 | 4,366.30 | 3,919.76 | 8,833.45 |
| Paid-up equity share capital of face value of ₹ 10/- each | 12,636.46 | 12,636.46 | 12,636.46 | 12,636.46 | 12,636.46 | 12,636.46 |
| Other equity | - | - | - | - | - | 39,258.57 |
| Earnings per equity share (nominal value of ₹ 10/- each) | | | | | | |
| Basic and Diluted *(Not Annualised) | 1.67* | 1.79* | 1.81* | 3.46* | 3.32* | 7.24 |



Unaudited Standalone Statement of Assets and Liabilities.

(₹ in lakhs)

| Particulars | As at | As at |
|---|--------------------|------------------|
| | 30.09.2025 | 31.03.2025 |
| | Reviewed | Audited |
| ASSETS | | |
| A) NON-CURRENT ASSETS | | |
| a) Property, plant and equipments | 12,013.81 | 10,699.83 |
| b) Right of use assets | 116.09 | 235.33 |
| c) Capital work-in-progress | 600.78 | 924.64 |
| d) Contract assets | 2,554.21 | 2,911.47 |
| e) Financial assets | | |
| (i) Investments | 5,301.22 | 5,197.68 |
| (ii) Investment in a Joint Venture | 2,135.60 | 2,135.60 |
| (iii) Trade receivables | 0.21 | 32.71 |
| (iv) Loans | 590.12 | 560.12 |
| (v) Other financial assets | 648.92 | 697.07 |
| f) Other non current assets | 1,272.50 | 1,595.33 |
| Total Non-Current Assets (A) | 25,233.46 | 24,989.78 |
| B) CURRENT ASSETS | | |
| a) Inventories | 14,305.09 | 14,109.81 |
| b) Contract assets | 45,538.32 | 33,608.65 |
| c) Financial assets | | |
| (i) Current Investments | 1,159.34 | 933.16 |
| (ii) Trade receivables | 5,388.53 | 8,285.73 |
| (iii) Cash and cash equivalents | 550.67 | 778.39 |
| (iv) Bank balances other than (iii) above | 459.35 | 213.81 |
| (v) Loans | 203.74 | 321.25 |
| (vi) Other financial assets | 6,004.57 | 5,605.91 |
| d) Other current assets | 2,592.68 | 2,316.42 |
| Total Current Assets (B) | 76,202.29 | 66,173.13 |
| Total Assets (A+B) | 1,01,435.75 | 91,162.91 |
| EQUITY AND LIABILITIES | | |
| C) EQUITY | | |
| a) Equity share capital | 12,636.46 | 12,636.46 |
| b) Other equity | 41,097.58 | 39,258.57 |
| Total Equity (C) | 53,734.04 | 51,895.03 |
| LIABILITIES | | |
| D) NON-CURRENT LIABILITIES | | |
| a) Contract liabilities | 935.46 | 1,064.73 |
| b) Financial liabilities | | |
| (i) Borrowings | 1,766.73 | 2,138.17 |
| (ii) Trade payables | | |
| - Total outstanding dues of MSME | - | - |
| - Total outstanding dues of creditors other than MSME | 1,921.27 | 2,878.38 |
| c) Long term provisions | 810.68 | 732.35 |
| d) Deferred tax liabilities | 258.67 | 211.74 |
| Total Non-Current Liabilities (D) | 5,692.81 | 7,025.37 |
| E) CURRENT LIABILITIES | | |
| a) Contract liabilities | 644.79 | 1,220.20 |
| b) Financial liabilities | | |
| (i) Borrowings | 15,559.58 | 9,928.62 |
| (ii) Lease liability | 96.18 | 192.09 |
| (iii) Trade payables | | |
| - Total outstanding dues of MSME | - | - |
| - Total outstanding dues of creditors other than MSME | 23,884.69 | 19,327.95 |
| (iv) Other current financial liabilities | 1,247.05 | 1,254.10 |
| c) Short term provisions | 308.86 | 113.38 |
| d) Other current liabilities | 267.75 | 206.17 |
| Total Current Liabilities (E) | 42,008.90 | 32,242.51 |
| Total Liabilities (F = D+E) | 47,701.71 | 39,267.88 |
| Total Equity and Liabilities (C+F) | 1,01,435.75 | 91,162.91 |



Unaudited Standalone Cash Flow Statement for the half year ended September 30, 2025

(₹ in lakhs)

| Particulars | | For Half Year | For Half Year |
|---|-----|---------------|---------------|
| | | Ended | Ended |
| | | 30.09.2025 | 30.09.2024 |
| | | Reviewed | Reviewed |
| A. Cash Flow from Operating Activities | | | |
| Profit before tax | | 5,846.07 | 5,216.07 |
| Adjustment for : | | | |
| Depreciation and amortization expenses | | 1,142.24 | 722.25 |
| (Gain)/Loss / on sale / discard of fixed assets (net) | | (2.33) | 11.62 |
| Interest income on deposits from Banks / loans, advances etc. | | (359.56) | (569.25) |
| Dividend income on investment in subsidiary / joint venture company | | (170.34) | - |
| Profit on Sale of Current Investment | | (0.10) | - |
| Impairment Loss/ balance written off written off | | 158.01 | 327.29 |
| Provision for expected credit loss | | - | 40.97 |
| Loss on revaluation of Current Investments | | (9.41) | 1.71 |
| (Gain) on foreign exchange fluctuations | | (244.67) | (87.59) |
| Interest Expenses | | 1,382.13 | 1,500.84 |
| Operating Profit before working capital changes | | 7,742.04 | 7,163.91 |
| (Increase) in Contract Assets | | (11,572.41) | (9,579.77) |
| Decrease in Trade Receivables | | 2,772.91 | 3,580.81 |
| (Increase) in Other Financial Assets | | (227.59) | (54.21) |
| (Increase) in Other Assets | | (247.44) | (1,759.79) |
| (Increase) in Inventories | | (195.28) | (2,363.76) |
| (Decrease) / Increase in Contract Liabilities | | (704.68) | 817.34 |
| Increase in Trade Payables | | 3,599.63 | 1,673.46 |
| Increase in Financial Liabilities | | 1.73 | 46.30 |
| Increase / (Decrease) in Other Liabilities | | 181.03 | (258.88) |
| Cash (used) / generated from operations | | 1,349.94 | (734.59) |
| Taxes paid (net of tax refund) | | (1,065.89) | (1,294.99) |
| Net Cash flow from Operating Activities | (A) | 284.05 | (2,029.58) |
| B. Cash Flow from Investing Activities | | | |
| Loans made to subsidiary (net of repayments) | | 139.73 | (137.67) |
| Loans made to employees (net of repayments) | | (2.42) | - |
| Payment for Purchase of property, plant and equipment and intangible | | (1,938.71) | (3,248.73) |
| Proceeds from Sale of property, plant and equipment and intangible assets | | 9.34 | 23.27 |
| Purchase of Current Investments | | (300.00) | (900.82) |
| Sale of Current Investments | | 83.33 | - |
| Interest received | | 276.45 | 204.27 |
| Dividend received | | 170.34 | - |
| (Investment in) margin money deposits | | (195.24) | (176.72) |
| Net Cash (used in) Investing Activities | (B) | (1,757.18) | (4,236.40) |
| C. Cash Flow from Financing Activities | | | |
| Net Proceeds from Issuance of equity share Capital | | - | 17,185.69 |
| Proceeds from long term borrowings | | 239.04 | 2,290.87 |
| Repayment of long term borrowings | | (644.51) | (2,563.07) |
| Proceeds from / (Repayment of) cash credit (net) | | 1,879.44 | (1,354.79) |
| Proceeds from / (Repayment of) short term borrowings | | 3,785.55 | (6,323.98) |
| Principle repaid of lease liability | | (95.91) | (92.96) |
| Interest paid on lease liability | | (7.58) | (17.44) |
| Dividend paid | | (2,526.62) | (580.60) |
| Interest paid | | (1,384.00) | (1,484.38) |
| Net Cash from Financing Activities | (C) | 1,245.41 | 7,059.34 |
| Net (Decrease) / Increase in Cash and Cash Equivalents (A+B+C) | | (227.72) | 793.36 |
| Cash and cash equivalents at the beginning of the year | | 778.39 | 361.36 |
| Cash and cash equivalents at end of the period | | 550.67 | 1,154.72 |



Unaudited Standalone Segment Revenue, Results, Assets & Liabilities

(₹ in lakhs)

| Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|--|--------------------|------------------|------------------|--------------------|------------------|--------------------|
| | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | Reviewed | Reviewed | Reviewed | Reviewed | Reviewed | Audited |
| 1 Segment Revenue | | | | | | |
| (a) Infrastructure | 24,370.93 | 29,958.30 | 26,462.96 | 54,329.23 | 48,978.39 | 1,09,533.89 |
| (b) Concrete Sleeper | 2,562.17 | 1,024.36 | 1,677.57 | 3,586.53 | 2,784.59 | 6,519.70 |
| (c) Unallocated | - | - | - | - | - | - |
| Total | 26,933.10 | 30,982.66 | 28,140.53 | 57,915.76 | 51,762.98 | 1,16,053.59 |
| Less: Inter - Segment Revenue | - | - | 69.00 | - | 69.00 | 127.10 |
| Revenue from operations | 26,933.10 | 30,982.66 | 28,071.53 | 57,915.76 | 51,693.98 | 1,15,926.49 |
| 2 Segment Results | | | | | | |
| Profit before Taxes & Finance Costs | | | | | | |
| (a) Infrastructure | 3,353.14 | 3,786.01 | 3,696.71 | 7,139.15 | 6,918.75 | 14,498.66 |
| (b) Concrete Sleeper | 357.88 | 280.46 | 190.39 | 638.34 | 288.96 | 602.18 |
| Total | 3,711.02 | 4,066.47 | 3,887.10 | 7,777.49 | 7,207.71 | 15,100.84 |
| Less: Unallocated expenditure net of Income | 21.13 | 528.16 | 262.52 | 549.29 | 490.80 | 1,024.79 |
| Less: Finance Costs | 833.39 | 548.74 | 708.50 | 1,382.13 | 1,500.84 | 2,481.23 |
| Total Profit Before Taxes | 2,856.50 | 2,989.57 | 2,916.08 | 5,846.07 | 5,216.07 | 11,594.82 |
| 3 Segment Assets | | | | | | |
| (a) Infrastructure | 84,205.40 | 82,208.62 | 66,239.73 | 84,205.40 | 66,239.73 | 75,013.85 |
| (b) Concrete Sleeper | 3,807.02 | 5,141.66 | 5,847.71 | 3,807.02 | 5,847.71 | 5,379.01 |
| (c) Unallocated | 13,423.33 | 11,175.81 | 12,578.14 | 13,423.33 | 12,578.14 | 10,770.05 |
| Total | 1,01,435.75 | 98,526.09 | 84,665.58 | 1,01,435.75 | 84,665.58 | 91,162.91 |
| 4 Segment Liabilities | | | | | | |
| (a) Infrastructure | 27,253.13 | 27,578.00 | 21,703.81 | 27,253.13 | 21,703.81 | 24,862.94 |
| (b) Concrete Sleeper | 1,020.47 | 1,569.78 | 1,016.53 | 1,020.47 | 1,016.53 | 649.17 |
| (c) Unallocated | 19,428.11 | 15,225.24 | 12,436.62 | 19,428.11 | 12,436.62 | 13,755.78 |
| Total | 47,701.71 | 44,373.02 | 35,156.96 | 47,701.71 | 35,156.96 | 39,267.89 |

- 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 November 6, 2025. The said results have also been reviewed by the statutory auditors of the Company.
- 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).
- 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 statutory auditors of the Company have drawn emphasis of matter in their standalone review report regarding;
In one of the Joint Operations of the Company, there is an ongoing arbitration proceedings with one of its customer, wherein there is uncertainty on recovery of the Company's share of unbilled revenue, trade receivables and other assets aggregating to ₹ 662.58 lakhs as at September 30, 2025 (March 31, 2025: ₹ 662.58 lakhs). The said underlying project was completed during the prior years, however, due to the litigation with the said customer, the Joint Operation initiated Arbitration proceedings against the said customer for the recovery of the aforesaid amounts. The management of the Company, based on the legal opinion and its assessment, believes that the outcome of the arbitration proceedings would be in favour of the Joint Operation. Accordingly, no provision is considered necessary in respect of the aforesaid matter in the unaudited standalone financial results for the quarter and half year ended September 30, 2025.
- 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.
- 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 Tania
Chairman
DIN - 00001342



Place : Kolkata
Date : November 6, 2025

Independent Auditor's Review Report on unaudited consolidated financial results of GPT Infraprojects Limited for the quarter and year to date period ended September 30, 2025 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 consolidated financial results of GPT Infraprojects Limited (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net profit after tax and total comprehensive income of its 27 jointly operations and a joint venture for the quarter ended September 30, 2025, and year to-date results from April 1, 2025, to September 30, 2025 ('the Statement') attached herewith, 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 ('the 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' 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. The Statement includes the results of the subsidiaries, a joint venture and joint operations listed in Attachment A.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 to 9 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.



6. We draw attention to Note 4 to the unaudited consolidated financial results in regard to the ongoing arbitration proceedings on a completed project initiated by the Group's Joint operation with one of its customers. Further, this arbitration proceeding is on account of dispute between the parties, which has led to uncertainty on the recovery of the Group's share of unbilled revenue, trade receivables, and other assets aggregating to Rs. 662.58 lacs with regard to the said project due from the customer. Accordingly, no provision has been provided in the unaudited consolidated financial results for the quarter ended September 30, 2025, and year to date results from April 1, 2025, to September 30, 2025.

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

7. We did not review the interim financial results of 7 (Seven) joint operations included in the unaudited consolidated financial results of the entities included in the Group, whose interim financial results reflects total assets of Rs. 2,761.43 lacs as at September 30, 2025 and total revenues of Rs. 2,369.92 lacs and Rs. 5,733.79 lacs, total net profit after tax of Rs. 123.48 lacs and Rs. 325.02 lacs and total comprehensive income of Rs. 123.48 lacs and Rs. 325.02 lacs for the quarter ended September 30, 2025 and for the period from April 1, 2025 to September 30, 2025 respectively, and cash flows (net) of Rs. (31.93) lacs for the period from April 1, 2025 to September 30, 2025 as considered in the respective consolidated unaudited interim financial results of the joint operations included in the Group. The interim financial results 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, are based solely on the reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

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

8. The Statement includes the interim financial results of four (4) subsidiaries which have not been reviewed by their auditors and are certified by the management whose interim financial results reflects Group's Share of total assets of Rs. 18,205.71 lacs (before consolidation adjustments) as at September 30, 2025 and total revenue of Rs. 940.18 lacs and Rs. 1,845.52 lacs (before consolidation adjustments), total net profit after tax of Rs. (3.36) lacs and Rs. 420.06 lacs (before consolidation adjustments) and total comprehensive income of Rs. (3.36) lacs and Rs. 420.06 lacs (before consolidation adjustments) for the quarter ended September 30, 2025 and for the period from April 1, 2025 to September 30, 2025 respectively, and cash flows (net) of Rs. 220.59 lacs for the period from April 1, 2025 to September 30, 2025 as considered in the unaudited consolidated financial results. The unaudited consolidated financial results also include the Group's share of net profit after tax of Rs. 30.01 lacs and Rs. 16.29 lacs and total comprehensive loss of Rs. 30.01 lacs and Rs. 16.29 lacs for the quarter ended September 30, 2025 and for the period from April 1, 2025 to September 30, 2025 respectively as considered in the unaudited consolidated financial results, in respect of a Joint Venture, based on their interim financial results which have not been reviewed by their auditors and are certified by the management. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

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




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Chartered Accountants
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E-mail: vikram@alnco.in

9. The Statement includes the interim financial results of twenty (20) joint operations which have not been reviewed by other auditors and are certified by the management, whose interim financial results reflects Group's share of total assets of Rs. 5,139.95 lacs as at September 30, 2025 and total revenue of Rs. 1,246.05 lacs and Rs. 6,224.45 lacs, total net profit after tax of Rs. 20.38 lacs and Rs. 188.68 lacs and total comprehensive income of Rs. 20.38 lacs and Rs. 188.68 lacs for the quarter ended September 30, 2025 and for the period from April 1, 2025 to September 30, 2025 respectively, and cash flows (net) of Rs. 22.23 lacs for the period from April 1, 2025 to September 30, 2025 as considered in the statement. 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 results as furnished by the Management. According to the information and explanations given to us by the Management, the interim financial results of these joint operations are not material to the Group.

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

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

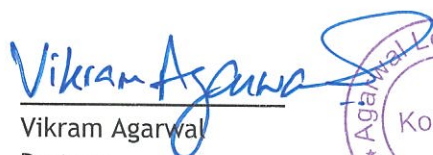

Dipak Jaiswal
Partner

Membership No.: 063682
UDIN: 25063682BMOTQM3784



Place: Kolkata
Date: November 06, 2025

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


Vikram Agarwal
Partner
Membership No.: 303354
UDIN: 25303354BMLCRE1589



Place: Kolkata
Date: November 06, 2025

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Attachment A: List of subsidiaries, a joint venture and joint operations

| Sl. No. | List of Entities |
|---------|---|
| | Subsidiaries |
| 1 | GPT Concrete Products South Africa (Pty.) Limited |
| 2 | GPT Investments Private Limited, Mauritius |
| 3 | Jogbani Highway Private Limited |
| 4 | RMS GPT Ghana Limited |
| | Joint venture |
| 1 | GPT - Transnamib Concrete Sleepers (Pty.) Limited, Namibia |
| | Joint Operations |
| 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, West Bengal, India
CIN - L20103WB1980PLC032872, Website : www.gptinfra.in, Email: gil.cosec@gptgroup.co.in



STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

| Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---|------------------|------------------|------------------|------------------|------------------|--------------------|
| | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | Reviewed | Reviewed | Reviewed | Reviewed | Reviewed | Audited |
| Income from operations | | | | | | |
| Revenue from operations | 27,866.88 | 31,263.36 | 28,752.25 | 59,130.24 | 52,925.08 | 1,18,807.14 |
| Other Income | 310.35 | 889.99 | 225.18 | 1,200.34 | 376.69 | 622.62 |
| Total revenue (I) | 28,177.23 | 32,153.35 | 28,977.43 | 60,330.58 | 53,301.77 | 1,19,429.76 |
| Expenses | | | | | | |
| Cost of materials consumed | | | | | | |
| - Raw Materials | 1,406.94 | 1,147.29 | 1,514.44 | 2,554.23 | 2,495.18 | 5,386.47 |
| - Materials for construction / other contracts | 7,926.66 | 10,647.77 | 9,213.96 | 18,574.43 | 16,158.50 | 38,981.78 |
| Changes in inventories of finished goods, stock-in-trade and work-in-progress | 921.77 | (845.53) | (159.72) | 76.24 | (94.21) | 1,242.19 |
| Payment to Sub-contractors | 8,319.81 | 10,175.83 | 8,020.50 | 18,495.64 | 15,656.03 | 33,784.61 |
| Employee benefits expense | 1,592.58 | 1,654.63 | 1,788.97 | 3,247.21 | 3,098.47 | 6,168.18 |
| Finance costs | 848.41 | 558.93 | 746.96 | 1,407.34 | 1,556.10 | 2,587.90 |
| Depreciation and amortisation expense | 543.18 | 697.54 | 419.11 | 1,240.72 | 813.78 | 1,757.84 |
| Impairment loss | (97.91) | 255.92 | (18.75) | 158.01 | 40.97 | 40.97 |
| Other expenses | 3,842.26 | 4,525.18 | 5,298.20 | 8,367.44 | 9,263.43 | 19,650.57 |
| Total expenses (II) | 25,303.70 | 28,817.56 | 26,823.67 | 54,121.26 | 48,988.25 | 1,09,600.51 |
| Profit before taxes [(III) = (I-II)] | 2,873.53 | 3,335.79 | 2,153.76 | 6,209.32 | 4,313.52 | 9,829.25 |
| Tax expenses | | | | | | |
| Current tax (including income tax for earlier years) | 663.27 | 784.21 | 713.22 | 1,447.48 | 1,357.53 | 2,741.70 |
| Deferred tax (credit) / expense | 91.92 | 41.22 | (60.81) | 133.14 | (167.83) | (405.39) |
| Total tax expenses (IV) | 755.19 | 825.43 | 652.41 | 1,580.62 | 1,189.70 | 2,336.31 |
| Profit before share of jointly controlled entity [(V) = (III) - (IV)] | 2,118.34 | 2,510.36 | 1,501.35 | 4,628.70 | 3,123.82 | 7,492.94 |
| Share of profit / (loss) of Joint Venture (VI) | 30.01 | (13.72) | (22.75) | 16.29 | (42.70) | (91.72) |
| Profit for the year before Non - Controlling Interest [(VII) = (V) + (VI)] | 2,148.35 | 2,496.64 | 1,478.60 | 4,644.99 | 3,081.12 | 7,401.22 |
| Non - Controlling Interest (VIII) | (31.89) | 148.66 | (284.40) | 116.77 | (360.60) | (605.61) |
| Net Profit for the period [(IX) = (VII) - (VIII)] | 2,180.24 | 2,347.98 | 1,763.00 | 4,528.22 | 3,441.72 | 8,006.83 |
| Other comprehensive income not to be reclassified to profit or loss in subsequent periods | | | | | | |
| - Re-Measurement gains on defined benefit plans (net of taxes) | - | - | - | - | - | (18.70) |
| Other comprehensive income to be reclassified to profit or loss in subsequent periods (net of taxes) | | | | | | |
| - Exchange difference on translation of Foreign Operation | (223.84) | 657.44 | (24.12) | 433.60 | (49.20) | 83.05 |
| Other Comprehensive Income (net of tax) (X) | (223.84) | 657.44 | (24.12) | 433.60 | (49.20) | 64.35 |
| Total Comprehensive Income before Non - Controlling Interest [(XI) = (VII) + (X)] | 1,924.51 | 3,154.08 | 1,454.48 | 5,078.59 | 3,031.92 | 7,465.57 |
| - attributable to Owners of the Company | 1,956.40 | 3,005.42 | 1,738.88 | 4,961.82 | 3,392.52 | 8,071.18 |
| - attributable to Non- Controlling Interest | (31.89) | 148.66 | (284.40) | 116.77 | (360.60) | (605.61) |
| Paid - up equity share capital of face value of ₹ 10/- each | 12,636.46 | 12,636.46 | 12,636.46 | 12,636.46 | 12,636.46 | 12,636.46 |
| Other equity | | | | | | 39,716.75 |
| Earnings per equity share (nominal value of ₹ 10/- each) | | | | | | |
| Basic and Diluted * (Not Annualised) | 1.72* | 1.86* | 1.47* | 3.58* | 2.91* | 6.55 |



Unaudited Consolidated Statement of Assets and Liabilities.

(₹ in lakhs)

| Particulars | As at | As at |
|---|--------------------|------------------|
| | 30.09.2025 | 31.03.2025 |
| | Reviewed | Audited |
| ASSETS | | |
| A) NON-CURRENT ASSETS | | |
| a) Property, plant and equipments | 17,957.27 | 15,552.13 |
| b) Right of use assets | 116.09 | 235.33 |
| c) Capital work-in-progress | 600.78 | 924.64 |
| d) Goodwill on consolidation | 644.53 | 623.72 |
| e) Contract assets | 2,554.21 | 2,911.47 |
| f) Financial assets | | |
| (i) Investment in a Joint Venture | 2,264.28 | 2,247.99 |
| (ii) Trade receivables | 0.21 | 32.71 |
| (iii) Loans | 14.14 | 17.44 |
| (iv) Other financial assets | 648.92 | 697.07 |
| g) Deferred tax assets (net) | 665.03 | 640.82 |
| h) Other non current assets | 1,841.60 | 2,055.00 |
| Total Non-Current Assets (A) | 27,307.06 | 25,938.32 |
| B) CURRENT ASSETS | | |
| a) Inventories | 17,512.23 | 16,209.25 |
| b) Contract assets | 45,538.32 | 33,608.65 |
| c) Financial assets | | |
| (i) Investments | 1,159.34 | 933.15 |
| (ii) Trade receivables | 5,831.69 | 9,565.32 |
| (iii) Cash and cash equivalents | 1,018.19 | 1,025.32 |
| (iv) Bank balances other than (iii) above | 459.35 | 213.81 |
| (v) Loans | 648.28 | 639.72 |
| (vi) Other financial assets | 3,946.30 | 3,706.96 |
| d) Other current assets | 2,742.99 | 2,475.17 |
| Total Current Assets (B) | 78,856.69 | 68,377.35 |
| Total Assets (A+B) | 1,06,163.75 | 94,315.67 |
| EQUITY AND LIABILITIES | | |
| C) EQUITY | | |
| a) Equity share capital | 12,636.46 | 12,636.46 |
| b) Other equity | 42,151.28 | 39,716.75 |
| c) Non-controlling interest | (800.10) | (769.84) |
| Total Equity (C) | 53,987.64 | 51,583.37 |
| LIABILITIES | | |
| D) NON-CURRENT LIABILITIES | | |
| a) Contract liabilities | 935.46 | 1,064.73 |
| b) Financial liabilities | | |
| (i) Borrowings | 1,808.31 | 2,195.08 |
| (ii) Trade payables | | |
| - Total outstanding dues of MSME | - | - |
| - Total outstanding dues of creditors other than MSME | 1,921.27 | 2,878.38 |
| c) Long term provisions | 810.68 | 732.34 |
| d) Deferred tax liabilities | 258.67 | 211.74 |
| Total Non-Current Liabilities (D) | 5,734.39 | 7,082.27 |
| E) CURRENT LIABILITIES | | |
| a) Contract liabilities | 644.79 | 1,220.20 |
| b) Financial liabilities | | |
| (i) Borrowings | 16,087.76 | 10,473.21 |
| (ii) Lease liability | 96.18 | 192.09 |
| (iii) Trade payables | | |
| - Total outstanding dues of MSME | - | - |
| - Total outstanding dues of creditors other than MSME | 26,158.49 | 20,775.59 |
| (iv) Other current financial liabilities | 1,358.96 | 1,327.34 |
| c) Short term provisions | 1,805.95 | 126.59 |
| d) Other current liabilities | 289.59 | 1,535.01 |
| Total Current Liabilities (E) | 46,441.72 | 35,650.03 |
| Total Liabilities (F = D+E) | 52,176.11 | 42,732.30 |
| Total Equity and Liabilities (C+F) | 1,06,163.75 | 94,315.67 |



Unaudited Consolidated Cash Flow Statement for the half year ended September 30, 2025

(₹ in lakhs)

| Particulars | | For Half Year Ended | For Half Year Ended |
|--|------------|------------------------|------------------------|
| | | 30.09.2025 | 30.09.2024 |
| | | Reviewed | Reviewed |
| A. Cash Flow from Operating Activities | | | |
| Net Profit before tax (Including share of profit of a joint venture) | | 6,225.61 | 4,270.82 |
| Adjustment for : | | | |
| Depreciation and amortization expenses | | 1,240.72 | 813.78 |
| (Gain)/Loss on sale / discard of fixed assets (net) | | (2.33) | 11.62 |
| Interest income on deposits from Banks / loans, advances etc. | | (214.55) | (158.55) |
| Profit on Sale of Current Investment | | 0.10 | - |
| Impairment Loss/ Balance written off | | 158.01 | 368.26 |
| (Gain) / Loss on revaluation of Current Investments | | (9.41) | 1.71 |
| (Gain) / Loss on foreign exchange fluctuations | | (1,062.48) | 502.11 |
| Interest expenses | | 1,405.69 | 1,556.10 |
| Operating Profit before working capital changes | | 7,741.36 | 7,365.85 |
| (Increase) in Contract assets | | (11,572.41) | (9,579.77) |
| Decrease in Trade receivables | | 3,609.34 | 3,567.45 |
| (Increase) / Decrease in Other financial assets | | (135.27) | 9.02 |
| (Increase) in other assets | | (239.00) | (1,328.76) |
| (Increase) in inventories | | (1,302.98) | (2,511.36) |
| (Decrease) / Increase in Contract liabilities | | (704.68) | 817.34 |
| Increase in trade payables | | 4,425.79 | 1,395.35 |
| Increase in financial liabilities | | 50.09 | 226.79 |
| Increase in other liabilities | | 349.28 | 597.49 |
| Cash Generated from operations | | 2,221.52 | 559.40 |
| Taxes paid (net of tax refund) | | (1,069.32) | (1,318.49) |
| Net Cash flow from Operating Activities | (A) | 1,152.20 | (759.09) |
| B. Cash Flow from Investing Activities | | | |
| Loans made to employees (net of repayments) | | (5.26) | (602.82) |
| Payment for Purchase of property, plant and equipment and intangible assets (including capital work in progress) | | (2,053.92) | (3,303.66) |
| Proceeds from Sale of property, plant and equipment and intangible assets | | 9.34 | 23.27 |
| Purchase of Current Investments | | (300.01) | (900.82) |
| Sale of Current Investments | | 83.33 | 9.82 |
| Interest received | | 180.38 | - |
| (Investment in) margin money deposits | | (267.29) | (176.72) |
| Net Cash (used in) Investing Activities | (B) | (2,353.43) | (4,950.93) |
| C. Cash Flow from Financing Activities | | | |
| Net Proceeds from Issue of Share Capital | | - | 17,185.69 |
| Long term borrowings received | | 239.04 | 2,290.88 |
| Long term borrowings repaid | | (644.51) | (2,563.07) |
| Proceeds from / (Repayment of) / cash credit (net) | | 1,860.23 | (1,339.64) |
| Proceeds from / (Repayment of) short term borrowings | | 3,788.35 | (6,323.98) |
| Principle repayment of lease liability | | (95.91) | (92.96) |
| Interest paid on lease liability | | (7.58) | (17.44) |
| Dividend paid | | (2,535.52) | (580.60) |
| Interest paid | | (1,410.00) | (1,529.26) |
| Net Cash from / (used in) Financing Activities | (C) | 1,194.10 | 7,029.62 |
| Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C) | | (7.13) | 1,319.60 |
| Cash and cash equivalents at the beginning of the year | | 1,025.32 | 428.92 |
| Cash and cash equivalents at end of the year | | 1,018.19 | 1,748.52 |



Unaudited Consolidated Segment Revenue, Results, Assets & Liabilities

(₹ in lakhs)

| Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---|--------------------|--------------------|------------------|--------------------|------------------|--------------------|
| | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | Reviewed | Reviewed | Reviewed | Reviewed | Reviewed | Audited |
| 1 Segment Revenue | | | | | | |
| (a) Infrastructure | 24,370.93 | 29,958.30 | 26,462.96 | 54,329.23 | 48,978.39 | 1,09,533.89 |
| (b) Concrete Sleeper | 3,495.95 | 1,305.06 | 2,358.29 | 4,801.01 | 4,015.69 | 9,400.35 |
| (c) Unallocated | - | - | - | - | - | - |
| Total | 27,866.88 | 31,263.36 | 28,821.25 | 59,130.24 | 52,994.08 | 1,18,934.24 |
| Less: Inter - Segment revenue | - | - | 69.00 | - | 69.00 | 127.10 |
| Revenue from operations | 27,866.88 | 31,263.36 | 28,752.25 | 59,130.24 | 52,925.08 | 1,18,807.14 |
| 2 Segment Results | | | | | | |
| Profit Before Taxes & Interest | | | | | | |
| (a) Infrastructure | 3,353.14 | 3,786.01 | 3,697.21 | 7,139.15 | 6,918.75 | 14,498.66 |
| (b) Concrete Sleeper | 406.38 | 848.60 | (353.87) | 1,254.98 | (178.93) | (312.47) |
| (c) Others | 10.95 | (155.45) | 15.24 | (144.50) | 33.61 | 81.15 |
| Total | 3,770.47 | 4,479.16 | 3,358.58 | 8,249.63 | 6,773.43 | 14,267.34 |
| Less: Unallocated expenditure net of Income | 48.53 | 584.44 | 457.86 | 632.97 | 903.81 | 1,850.19 |
| | 3,721.94 | 3,894.72 | 2,900.72 | 7,616.66 | 5,869.62 | 12,417.15 |
| Less : Finance costs | 848.41 | 558.93 | 746.96 | 1,407.34 | 1,556.10 | 2,587.90 |
| Total Profit Before Taxes | 2,873.53 | 3,335.79 | 2,153.76 | 6,209.32 | 4,313.52 | 9,829.25 |
| 3 Segment Assets | | | | | | |
| (a) Infrastructure | 84,205.40 | 82,208.62 | 66,239.73 | 84,205.40 | 66,239.73 | 75,013.85 |
| (b) Concrete Sleeper | 15,165.48 | 16,672.97 | 15,019.81 | 15,165.48 | 15,019.81 | 15,026.15 |
| (c) Others | 644.72 | 621.59 | 595.95 | 644.72 | 595.95 | 641.49 |
| (d) Unallocated | 6,148.15 | 4,160.42 | 5,971.34 | 6,148.15 | 5,971.34 | 3,634.18 |
| Total | 1,06,163.75 | 1,03,663.60 | 87,826.83 | 1,06,163.75 | 87,826.83 | 94,315.67 |
| 4 Segment Liabilities | | | | | | |
| (a) Infrastructure | 27,253.13 | 27,578.37 | 21,703.99 | 27,253.13 | 21,703.99 | 24,863.30 |
| (b) Concrete Sleeper | 5,458.87 | 6,377.09 | 3,844.50 | 5,458.87 | 3,844.50 | 4,099.11 |
| (c) Others | 67.98 | 18.19 | 108.91 | 67.98 | 108.91 | 14.11 |
| (d) Unallocated | 19,396.13 | 15,225.24 | 12,436.61 | 19,396.13 | 12,436.61 | 13,755.78 |
| Total | 52,176.11 | 49,198.89 | 38,094.01 | 52,176.11 | 38,094.01 | 42,732.30 |
| Standalone Information : | | | | | | |
| (a) Revenue from operations | 26,933.10 | 30,982.66 | 28,071.53 | 57,915.76 | 51,693.93 | 1,15,926.49 |
| (b) Profit before taxes | 2,856.50 | 2,989.57 | 2,916.08 | 5,846.07 | 5,216.07 | 11,594.82 |
| (c) Profit after taxes | 2,108.25 | 2,258.05 | 2,166.03 | 4,266.30 | 3,919.76 | 8,852.16 |

- The above unaudited consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 6, 2025. The said results have also been reviewed by the statutory auditors of the Holding Company.
- The above unaudited consolidated results are also available on the holding company's website www.gptinfra.in and on the stock exchange websites (www.bseindia.com and nseindia.com).
- The Group 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 statutory auditors of the holding company have drawn emphasis of matter in their consolidated review report regarding -
In one of the Joint Operations of the Holding Company, there is an ongoing arbitration proceedings with one of its customer, wherein there is uncertainty on recovery of the Company's share of unbilled revenue, trade receivables and other assets aggregating to ₹ 662.58 lakhs as at September 30, 2025 (March 31, 2025: ₹ 662.58 lakhs). The said underlying project was completed during the prior years, however, due to the litigation with the said customer, the Joint Operation initiated Arbitration proceedings against the said customer for the recovery of the aforesaid amounts. The management of the holding company, based on the legal opinion and its assessment, believes that the outcome of the arbitration proceedings would be in favour of the Joint Operation. Accordingly, no provision is considered necessary in respect of the aforesaid matter in the unaudited consolidated financial results for the quarter and half year ended September 30, 2025.
- 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.
- Previous period's / year figures have been regrouped / rearranged wherever considered necessary to conform to the current period's classification.

For and on behalf of Board of Directors

Dr Om Tanti
Chairman
DIN - 00001342

Place : Kolkata
Date : November 6, 2025

