

GSB FINANCE LIMITED

CIN:L99999MH2001PLC134193

Regd. Office: 201, 2nd Floor, Eco Space I.T. Park Building, Village Mogra, Old Nagardas Road, Andheri (E), Mumbai 400069

Corporate Office: 301, 2nd Floor, Eskay Plaza, Anand Talkies Road, Raipur-492001 (C.G.)

Telephone No.: 0771-4210000 | Email : compliance@gsbfinancelimited.com | Website: www.gsbfinancelimited.com

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

(Rs. in Lakh except per share data)

S. No.	PARTICULARS	Quarter ended		Year ended	
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations				
	- Interest income	28.33	28.24	31.14	121.75
	- Profit / (Loss) from F&O	62.58	-	-	-
	- Long Term Capital Gain of Sale of Shares	0.82	-	-	-
	- Dividend income #	-	0.00	-	0.00
	Total	91.74	28.24	31.14	121.75
2	Other income	-	1.44	-	1.44
3	Total Revenue (1+2)	91.74	29.68	31.14	123.20
4	Expenses				
	a) Finance cost #	0.00	0.20	-	0.20
	b) Impairment on financial instruments	3.11	2.27	3.84	33.30
	c) Employee benefits expenses	2.76	(3.80)	9.28	35.09
	d) Depreciation and amortisation expenses	0.01	0.01	0.02	0.06
	e) Other expenditure	4.03	24.80	3.17	47.84
	Total expenses (4)	9.91	23.48	16.31	116.47
5	Profit before exceptional items and tax (3-4)	81.82	6.21	14.83	6.72
6	Exceptional items	-	-	-	-
7	Profit before tax (5-6)	81.82	6.21	14.83	6.72
8	Tax Expense				
	- Current Tax	(21.27)	7.86	(3.86)	(1.08)
	- MAT credit entitlement	-	(9.92)	-	(9.92)
	- Income tax for earlier years	-	(26.49)	-	(26.49)
	- Deferred Tax	-	(8.22)	-	(0.09)
9	Profit For the Period (7-8)	60.55	(30.57)	10.98	(30.85)
10	Other Comprehensive Income				
	a) items that will not be reclassified to profit or loss	-	-	-	-
	b) items that that will be reclassified to profit or loss	-	-	-	-
11	Total Comprehensive Income for the period (9-10)	60.55	(30.57)	10.98	(30.85)
12	Paid-up equity share capital (face value of Rs 10 per share)	600.00	600.00	600.00	600.00
13	Other equity excluding Revaluation Reserve as per balance sheet of previous accounting year				806.92
14	Earning Per Share (FV of Rs.10 each) (not annualised)				
	Basic EPS	1.01	(0.51)	0.18	(0.51)
	Diluted EPS	1.01	(0.51)	0.18	(0.51)

Figures are below Rs. 0.01 Lakh, hence disclosed as Rs. 0.00

**By order of the Board of Directors
For GSB Finance Limited**

VIVEK
KUMAR
SINGHAL

Digitally signed by
VIVEK KUMAR
SINGHAL
Date: 2026.08.12
17:25:08 +05'30'

Date: 12.08.2026
Place: Raipur (C.G.)

**Vivek Kumar Singhal
Managing Director
DIN: 01962224**

GSB FINANCE LIMITED

CIN:L99999MH2001PLC134193

Regd. Office: 201, 2nd Floor, Eco Space I.T. Park Building, Village Mogra, Old Nagardas Road, Andheri (E), Mumbai 400069

Corporate Office: 301, 2nd Floor, Eskay Plaza, Anand Talkies Road, Raipur-492001 (C.G.)

Telephone No.: 0771-4210000 | Email : compliance@gsbfinancelimited.com | Website: www.gsbfinancelimited.com

Segment Reporting

(Rs. in Lakh except per share data)

Particulars	Quarter ended			Year ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Audited	Unaudited	Audited
Segment Revenue (Sales and other operating income)				
Trading in F&O	62.58	-	-	-
Finance & Investment	29.16	28.24	31.14	121.75
Unallocated	-	-	-	-
Total Segment Revenue	91.74	28.24	31.14	121.75
Less: Inter segment revenue				
Segment Results (Profit/ (loss) before interest & tax)				
Trading in F&O	62.57	-	-	-
Finance & Investment	26.04	25.97	27.30	88.46
Total Segment Results	88.62	25.97	27.30	88.46
Less:				
a) Finance Cost #	0.00	0.20	-	0.20
b) Other unallocable expenditure net-off unallocable income	6.79	19.56	12.47	81.54
Profit Before Tax	81.82	6.21	14.83	6.72
Segment Asset				
Trading in F&O	248.49	-	-	-
Finance & Investment	712.12	1,421.51	1,470.05	1,421.51
Unallocated	543.21	-	-	-
Total Assets	1,503.82	1,421.51	1,470.05	1,421.51
Segment Liability				
Trading in F&O	-	-	-	-
Finance & Investment	-	8.64	16.61	8.64
Unallocated	8.42	-	-	-
Total Liabilities	8.42	8.64	16.61	8.64

Figures are below Rs. 0.01 Lakh, hence disclosed as Rs. 0.00

Notes:

- Note : 1** The above financial result have been reviewed by the audit committee and approved by the Board of Directors at its meeting held on **12th August 2026** and subject to limited review by statutory auditors, pursuant to regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended. These financial results are available on the website of the Company: <https://gsbfinancelimited.com/> and on the website of the BSE Ltd.: www.bseindia.com
- Note : 2** Prior to 01.04.2026 the Company was engaged primarily in the business of financing and accordingly there was no separate reportable segment as per Ind AS 108 dealing with Operating Segment. In accordance with the Indian Accounting Standard- Ind AS 108, with effect from 01.04.2026 the Company has organised the business into two segments viz, Trading in F&O and Finance & Investment. Accordingly, the Company has reported its segmental results for these segments.
- Note : 3** The figures for the Quarter ended 31st March, 2026 represents balancing figures between the audited figures for the year ended 31st March, 2026 and year to date figures upto 31st December, 2025 which were subject to limited review by the statutory auditors.
- Note : 4** Figures of the previous period have been regrouped, rearranged, wherever necessary, to make them comparable with current period.
- Note : 5** The Company has designated an e-mail ID : compliance@gsbfinancelimited.com for investor grievance redressal.

By order of the Board of Directors
For GSB Finance Limited

VIVEK KUMAR SINGHAL
 Digitally signed by
 VIVEK KUMAR SINGHAL
 Date: 2026.08.12
 17:25:40 +05'30'

Date: 12.08.2026
Place: Raipur (C.G.)

Vivek Kumar Singhal
Managing Director
DIN: 01962224



SUVARNA & KATDARE

CHARTERED ACCOUNTANTS

C-4, Angelina, Baji Prabhu Deshpande Marg, Off Santoshi Mata Mandir,
Near Insignia Building, Vile Parle (West), Mumbai- 400 056
TEL.: 26115621 / 26114526 EMAIL: rrs_suvarna@yahoo.com

Limited Review Report for listed entities other than banks and insurance companies - unaudited standalone quarterly and year-to-date results

Review report to GSB FINANCE LIMITED, MUMBAI.

We have reviewed the accompanying statement of unaudited financial results of GSB Finance Limited for the period ended 30th June, 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not been disclosed the information required to be disclosed in terms of Regulation 33 of



the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Suvarna & Katdare
Chartered Accountants
FRN: 125080W



Ravindra Raju Suvarna
(Partner)

Membership no: 032007

UDIN: 26032007UECLO8874

Date: 12/08/2026

Place: Mumbai