

General information about company	
Scrip code*	531449
NSE Symbol*	GRMOVER
MSEI Symbol*	NOTLISTED
ISIN*	INE192H01020
Name of company	GRM OVERSEAS LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	04-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	29-01-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Rice Sheller
Start date and time of board meeting	04-02-2026 17:30
End date and time of board meeting	04-02-2026 19:20
Whether cash flow statement is applicable on company	

Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification		Not applicable
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?		Yes
No. of times funds raised during the quarter		1
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	There is no such default.

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-10-2025	01-04-2025	
Date of end of reporting period		31-12-2025	31-12-2025	
Whether results are audited or unaudited		Unaudited	Unaudited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	32618.75	87296.94	
	Other income	624.97	1917.92	
	Total income	33243.72	89214.86	
2	Expenses			
(a)	Cost of materials consumed	23016.37	69183.8	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	4259.3	4949.29	
(d)	Employee benefit expense	271.34	703.38	
(e)	Finance costs	492.8	1544.41	
(f)	Depreciation, depletion and amortisation expense	75.68	227.59	
(g)	Other Expenses			
1	Other Expenses	3375.14	7493.95	
	Total other expenses	3375.14	7493.95	

	Total expenses	31490.63	84102.42	
3	Total profit before exceptional items and tax	1753.09	5112.44	
4	Exceptional items	0	0	
5	Total profit before tax	1753.09	5112.44	
6	Tax expense			
7	Current tax	454.69	1257.68	
8	Deferred tax	-14.09	28.84	
9	Total tax expenses	440.6	1286.52	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	1312.49	3825.92	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	1312.49	3825.92	
17	Other comprehensive income net of taxes	0.45	4.15	
18	Total Comprehensive Income for the period	1312.94	3830.07	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			

21	Details of equity share capital			
	Paid-up equity share capital	3681.12	3681.12	
	Face value of equity share capital	2	2	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.71	2.08	
	Diluted earnings (loss) per share from continuing operations	0.63	1.85	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0.71	2.08	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.63	1.85	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Other Comprehensive Income			
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
1	Unrealised Gain on current investment	0.61	5.55
	Total Amount of items that will be reclassified to profit and loss	0.61	5.55
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	0.45	4.15

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)	
Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	08-08-2024
Amount Raised	13605
Report filed for Quarter ended	31-12-2025
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	CARE RATINGS LIMITED
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	No
Comments of the Audit Committee after review	The Audit Committee has noted that there was no deviation/variation in the use of funds raised by issue of warrants.
Comments of the auditors, if any	There is no comment from the Auditor.

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Working Capital Requirements	NA	6000	0	2029	0	The total issue size was Rs 136.05 Crores, out of which 25% amount was received upfront i.e amounting to Rs. 34.01 Crores. The Company has received Rs. 15.21 Crores during the first quarter ended June 30, 2025 against conversion of 13,52,000 warrants into equity shares. So, the total funds received till December 31, 2025 are Rs. 49.22 Crores.
2	Investment in Subsidiary	NA	3000	0	0	0	The total issue size was Rs 136.05 Crores, out of which 25% amount was received upfront i.e amounting to Rs. 34.01 Crores. The Company has received Rs. 15.21 Crores during the first quarter ended June 30, 2025 against conversion of 13,52,000 warrants into equity shares. So, the total funds received till December 31, 2025 are Rs. 49.22 Crores.
3	Inorganic Growth Opportunities	NA	1000	0	1000	0	The total issue size was Rs 136.05 Crores, out of which 25% amount was received upfront i.e amounting to Rs. 34.01 Crores. The Company has received Rs. 15.21 Crores during the first

							quarter ended June 30, 2025 against conversion of 13,52,000 warrants into equity shares. So, the total funds received till December 31, 2025 are Rs. 49.22 Crores.
4	Investment in Plant and Machinery	NA	500	0	157	0	The total issue size was Rs 136.05 Crores, out of which 25% amount was received upfront i.e amounting to Rs. 34.01 Crores. The Company has received Rs. 15.21 Crores during the first quarter ended June 30, 2025 against conversion of 13,52,000 warrants into equity shares. So, the total funds received till December 31, 2025 are Rs. 49.22 Crores.
5	General Corporate Purposes	NA	3105	0	1433	0	The total issue size was Rs 136.05 Crores, out of which 25% amount was received upfront i.e amounting to Rs. 34.01 Crores. The Company has received Rs. 15.21 Crores during the first quarter ended June 30, 2025 against conversion of 13,52,000 warrants into equity shares. So, the total funds received till December 31, 2025 are Rs. 49.22 Crores.

Signatory Details	
Name of signatory	Vedant Garg
Designation of person	Chief Financial Officer
Place	Panipat
Date	04-02-2026

