

Date: 09.10.2026

To
The Manager
Listing Department
BSE Ltd
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001

Metropolitan Stock Exchange of India Ltd
(Formerly known as “MCX Stock Exchange Ltd)
Vibhoy Towers, 4th floor,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 098

Dear Sir/Madam,

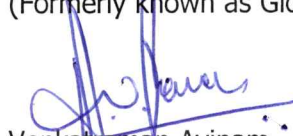
**Sub: Submission of Annual Report in pursuance of Regulation 34 (1) of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015 – Reg.,**

Pursuant to the Regulation 34 (1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Annual Report of the Company along with the Notice of AGM for the financial year 2025-26, which is being sent to the members in electronic mode.

Kindly acknowledge the receipt of the same.

Thanking you,

Yours faithfully
For Globe Multi Ventures Ltd
(Formerly known as Globe Commercials Ltd)


Venkatraman Ayinam
Director
(Din 08693362)



GLOBE MULTI VENTURES LIMITED

Formerly: Globe Commercials Limited
(CIN No.L52110MH1985PLC293393)

Corp. Off: Plot No. 54 & 55, A.G. Arcade, Balaji Co-operative Society, Transport Road, Secunderabad - 500009, Telangana

Regd. off: 51, V Mall, Ground Floor, Asha Nagar, Thakur Complex, Kandivili East, Mumbai – 400101, M.H

☎ 040-40123364 | ✉ globemultiventures@gmail.com | 🌐 www.globecommercials.com



GLOBE MULTI VENTURES LIMITED
(Formerly known as GLOBE COMMERCIALS LIMITED)

41ST ANNUAL REPORT

2025-26

**BOARD OF DIRECTORS:**

Mr. Satya Murthy Sivalenka	Non-Independent & Non-Executive Director (DIN: 00412609)
Mr. Venkat Raman Ayinam	Non-Executive & Independent (DIN: 08693362)
Mr. Mallikarjunan Venkatraman	Non-Executive & Independent (DIN: 08693383)
Mr. Sanjay Narayan Jadhav	CFO (ACNPJ1929Q)
Mr. Rahul Saridena	Director (DIN 10768130)
Mrs. Gayatri Asnani	Company Secretary Cum Compliance Officer

STATUTORY AUDITORS:

M/s SMV & CO
Chartered Accountants (FRN No: 008763S)
Flat No: 103, H.No: 2-2-1105/35 & 37,
Reliance Avan's Arena
Tilak Nagar, Hyderabad - 500044

SECRETARIAL AUDITORS:

S.V. ACHARY & CO
Company Secretary
H.No: 1-112/1/10 & 11, Fourth Floor
Road No: 3B, Sri Laxminagar Colony
Near Metro Station, Miyapur
HYDERABAD - 500049

BANKERS:

Kotak Mahindra Bank Ltd
Secunderabad

Lakshmi Vilas Bank
R P Road, Secunderabad

ICICI Bank
Hyderabad

REGISTRARS & SHARE TRANSFER AGENTS:

Skyline Financial Services Pvt. Ltd,
A/506 Dattani Plaza
A K Road, Safed Pool, Andheri (East)
Mumbai - 400072.
Phone Nos: 022-49721245, 022-28511022
Email: admin@skylinerta.com
Website: www.skylinerta.com



REGISTERED OFFICE:

CIN: L52110MH1985PLC293393

#51, V Mall, Ground Floor, Asha Nagar,
Tahkur Complex, Kandivili (East),
Mumbai-400091, Masharastra

Tel No.: 022-66970244

E-Mail: globemultiventures@gmail.com

Website: www.globecommercials.com

SHARES LISTED AT:

- 1 BSE India Limited
2. Metropolitan Stock Exchange of India Ltd.
(Formerly known as “MCX Stock Exchange Limited)

41st ANNUAL GENERAL MEETING:

DATE: October, 29, 2026

DAY: Thursday

TIME: 4.00 P.M.

Annual General Meeting proposed to be held through video conferencing / OAVM and therefore there is no need of venue for physical A.G.M.

NOTICE OF 41st ANNUAL GENERAL MEETING

Notice is hereby given that the 41st (Forty-one) Annual General Meeting of the Members of Globe Multi Ventures Limited (CIN: L52110MH1985PLC293393) (Formerly known as Globe Commercials Limited) will be held on Thursday, 29th October, 2026 at 4:00 P.M. through Video Conferencing (“VC”) / Other Audio-Visual Means (“OAVM”) to transact the following business: -

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited financial statements (Standalone and Consolidated) of the Company for the financial year ended March 31, 2026 together with the reports of Board of directors and Auditors thereon.
2. To re-appoint retiring Director Mr. Satya Murthy Sivalenka, Director (DIN 00412609), who retires by rotation and being eligible, offers himself for re-appointment and in this regard to pass the following resolution as an ordinary resolution:

“RESOLVED THAT pursuant to the provisions of Sec 152 of the Companies Act 2013, Mr. Satya Murthy Sivalenka, Director (DIN 00412609), who retires by rotation and being eligible, offers himself for re-appointment, be and is hereby re- appointed as Non-Executive Director liable to retire by rotation.

“RESOLVED FURTHER THAT Mrs. Gayatri Asnani, Company Secretary and Compliance Officer of the Company be and are hereby severally authorised to sign the necessary documents and to do all such acts, deeds and things and execute all such documents, instruments etc., as may be required to give effect to the aforesaid resolution.

For GLOBE MULTI VENTURES LIMITED
(Formerly known as GLOBE COMMERCIALS LIMITED)

SATYA MURTHY SIVALENKA
DIRECTOR
DIN: 00412609

Date: 05.10.2026
Place: Hyderabad

NOTES:

1. In view of the Ministry of Corporate Affairs (“MCA”) circular nos. 14/2020 and 17/2020 dated April 8, 2020 and April 13, 2020 circular no. 20/2020 dated May 5, 2020 and Circular no. 02/2021 dated January 13, 2021 (collectively referred to as “MCA Circulars”) and Securities and Exchange Board of India (“SEBI”) circular no. SEBI/ HO/ CFD/CMD1/CIR/P/2020/79 dated May 12, 2020 and circular no. SEBI/ HO/CFD/CMD2/CIR/P/2021/11 dated January 15, (collectively referred to as “SEBI Circulars”) permitted the holding of the Annual General Meeting (“AGM”) through VC / OAVM, without the physical presence of the Members at a common venue. In compliance with the MCA Circulars and SEBI Circulars, the AGM of the members of the Company is being held through VC / OAVM.
2. The company has appointed CDSL, Registrars and Transfer Agents, to provide Video Conferencing facility for the e-AGM and the attendant enablers for conducting of the e-AGM
3. As the meeting is conducted through VC/OAVM facility the requirement of Proxy Forms will not arise.
4. The Share Transfer Register and the Register of Members of the Company will remain closed from 23.10.2026 to 29.10.2026 for the purpose of AGM.
5. M/s. Skyline Financial Services Pvt. Ltd, A/506 Dattani Plaza, A K Road, Safed Pool, Andheri (East), Mumbai - 400072. is the Share Transfer Agent (STA) of the Company. All communications in respect of share transfers and change in the address of the members may be communicated to them.
6. The Company’s ISIN for its equity shares is INE804Q01013.
7. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 is annexed herewith in relation to the Special Businesses mentioned in the Notice.
8. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013 will be available for inspection by the members at the Registered office of the Company.
9. The Register of Contracts and Arrangements in which the Directors are interested, maintained under section 189 of the Companies Act, 2013 will be available for inspection by the Members at the Registered office of the Company.
10. Members are requested keep their copies of the Annual Report with them at the AGM.
11. Members holding shares in identical order of names in more than one folio are requested to write to the Company’s Registrar and Transfer Agent enclosing their share certificates to enable consolidation of their shareholdings in one folio.
12. Members holding Shares in physical form may write to the Company/Registrar & Share Transfer Agents (RTA) for any change in their address and bank mandates; members having shares in electronic form may inform the same to their depository participants immediately.
13. As part of the “Green Initiative”, the Notice of AGM, Annual Report and Attendance Slip and proxy form are being sent in electronic mode to Members whose e-mail IDs are registered with the Company or the Depository Participants unless the Members have registered their request for a hard copy of the same. For members who have not registered their email address, physical copies of the Annual Report and Notice of the Annual

General Meeting of the Company inter alia indicating the process and manner of e-voting along with Attendance Slip and Proxy Form is being sent in the permitted mode.

14. Details under Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the Directors seeking appointment / re-appointment at the Annual General Meeting, forms integral part of the notice. The Directors have furnished the requisite declarations for their appointment or re-appointment.

CDSL e-Voting System – For e-voting and Joining Virtual meetings.

1. As you are aware, the general meetings of the companies may be conducted as per the circulars issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020. The forthcoming AGM will thus be held through video conferencing (VC) or other audio-visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM through VC/OAVM.
2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.
3. The Members can join the AGM in the VC/ OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/ OAVM and cast their votes through e-voting.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at [https:// www.globecommercialsLtd.com](https://www.globecommercialsLtd.com). The Notice can also be accessed from the website of the Stock Exchange i.e. BSE Limited at [https:// www.bseindia.com/](https://www.bseindia.com/). The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com.
7. The AGM has been convened through VC/ OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.

THE INSTRUCTIONS FOR SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

- 1) Shareholder will be provided with a facility to attend the AGM through VC/OAVM through the Virtual platform developed by the RTA i.e Skyline Financial Services Pvt. Ltd. Link along with details will be provided to Eligible shareholders. Shareholders may access the voting during the AGM by clicking the link provided in virtual platform i.e [https:// www .evotingindia.com](https://www.evotingindia.com). Shareholders/members may login by using the remote e-voting credentials. The link for VC / OAVM will be available to eligible shareholder/members at their registered E Mail IDs. Facility of joining the AGM through VC / OAVM shall open 30 minutes before the time scheduled for the AGM.
- 2) Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
- 3) Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
- 4) Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
- 5) Shareholders who would like to express their views/ask questions during the AGM may register themselves as an attendee by sending their request in advance at least 2 days prior to meeting mentioning their name, demat account number/folio number, email id, PAN, mobile number at [globemultiventures @gmail.com](mailto:globemultiventures@gmail.com).
- 6) The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 2 days prior to meeting mentioning their name, demat account number/folio number, email id, PAN, mobile number at globemultiventuresLtd@gmail.com. These queries will be replied to by the company suitably by email.

- 7) Those shareholders who have registered themselves as an attendee will be allowed to express their views/ask questions during the meeting. The member who have not registered themselves as an attendee but have queries during the AGM can use the chat box/ send query button and ask the question.

In case you have any queries or issues regarding attending Annual General Meeting through VC/OAVM write an email to: subhashdhingreja@skylinerta.com

Dear Member,

Sub: Voting through electronic means

Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules 2014, Globe Multi Ventures Ltd (Formerly known as Globe Commercials Limited) (“the company”) is offering e-Voting facility to its members in respect of the business to be transacted at the Annual General Meeting scheduled to be held on Thursday, 29TH October, 2026 at 4.00 P.M.

The Company has engaged the services of Central Depository Services (India) Ltd as the Authorized Agency to provide e-Voting facilities. The e-Voting particulars are set out below:

The Remote e-Voting facility will be available during the following voting period:

Commencement of e-Voting: Sunday, 25th October, 2026 at 9:00 A.M.

End of e-Voting: Wednesday, 28th October, 2026 till 5:00 P.M.

The cut-off date for the purpose of e-Voting is 23rd October, 2026

Please read the instructions mentioned below before exercising the vote. This Communication forms an integral part of the Notice for the Annual General Meeting scheduled to be held on 29th October, 2026.

INSTRUCTIONS FOR VOTING THROUGH ELECTRONIC MEANS

The instructions for shareholders Remote e-voting electronically are as under:

- (i) The shareholders should log on to the e-voting website www.evotingindia.com.
- (ii) Click on “Shareholders” tab.
- (iii) Now Enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Members holding shares in Physical Form should enter Folio Number registered with the company.
- (iv) Next enter the Image Verification as displayed and Click on Login.

- (v) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.
- (vi) If you are a first-time user follow the steps given below:

	For Members holding shares in Demat Form and Physical Form
PAN	Enter your 10-digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) Members who have not updated their PAN with the Company/Depository Participant are requested to get the PAN updated with the Company / Depository participant
DOB	Enter the Date of Birth as recorded in your demat account or in the company records for the said demat account or folio in dd/mm/yyyy format.
Dividend Bank Details	Enter the Dividend Bank Details as recorded in your demat account or in the company records for the said demat account or folio. Please enter the DOB or Dividend Bank Details in order to login. If the details are not recorded with the depository or company please enter the member id / folio number in the Dividend Bank details field.

- (viii) After entering these details appropriately, click on “SUBMIT” tab.
- (ix) Members holding shares in physical form will then directly reach the Company selection screen. However, members holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field.
- Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (x) For Members holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (xi) Click on the EVSN of Globe Multi Ventures Ltd (Formerly known as Globe Commercials Limited) - AGM on which you choose to vote.
- (xii) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xiii) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.



- (xiv) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- (xv) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xvi) You can also take out print of the voting done by you by clicking on “Click here to print” option on the Voting page.
- (xvii) If Demat account holder has forgotten the same password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xviii) Note for Non – Individual Shareholders and Custodians
 - Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodian are required to log on to www.evotingindia.com and register themselves as Corporate.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 - After receiving the login details they have to create a compliance user using the admin login and password. The Compliance user would be able to link the account(s) for which they wish to vote on.
 - The list of accounts should be mailed to helpdesk.Evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
 - A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- (xix) Pursuant to Section 107 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014, there will not be voting by show of hands on any of the agenda items at the meeting and ballot process at the meeting will be conducted in lieu thereof.

General Instructions:

- I. The voting period begins on 25.10.2026 at 9:00 A.M. and ends on 28.10.2026 at 5.00 P.M. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of 23.10.2026, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- II. In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions (“FAQs”) and e-Voting manual available at www.evotingindia.co.in under help section.

Name: Ms. Latha Nair Designation: Manager
Address: 17th floor, P J Towers, Dalal Street, Mumbai - 400001
Contact no.: 1800-200-5533 Email: helpdesk.evoting@cdslindia.com

- III. Once the vote on a resolution is cast by the shareholder by electronic means, the shareholder shall not be allowed to change it subsequently or cast his vote by any other means.
- IV. The voting rights of shareholders shall be in proportion to their shares of the paid up equity share capital of the Company as on the cut-off/entitlement date of 23.10.2026.
- V. E-voting platform will be blocked after the closure of e-Voting period and no further e-Voting/change of vote cast would be allowed thereafter.
- VI. Members who have availed e-Voting facility may attend the meeting however they cannot exercise their right to vote or change the vote.

Note: If a person becomes member of the Company after the cut-off date, then the member may contact the Registrar and Share Transfer Agent of the Company for issuance of the Notice and Login id and other e-Voting related details.

1. Details of Scrutinizer:

- a) The Board of Directors of the Company in its meeting held on Monday, October, 5th 2026 has appointed M/s S.V. Achary & Co., Company Secretaries (M. No: 5981, CP No: 4768), Hyderabad as Scrutinizer for conducting the process of remote e-voting in a fair and transparent manner.
- b) The Scrutinizer shall within a period not exceeding three days from the conclusion of the e-voting period, unlock the votes in the presence of at least two witnesses, not in the employment of the Company and make a Scrutinizer's Report of the votes cast in favour or against, if any, forthwith to the Chairman of the Company.
- c) The voting rights of shareholders shall be in proportion to their shares of the paid up equity share capital of the Company as on cut-off date i.e. 23.10.2026.
- d) The results declared along with the Scrutinizer's Report shall be placed on the Company's Notice Board at its registered office and on the website of CDSL within three days of the passing of the resolutions at the Annual General Meeting of the Company.



The copies of the aforesaid documents will be available for inspection at the Registered Office of the Company also.

For **GLOBE MULTI VENTURES LIMITED**
(Formerly known as GLOBE COMMERCIALS LIMITED)

Sd/-
Venkat Raman Ayinam
(Director)
DIN: 08693362

Sd/-
Satya Murthy Sivalenka
(Director)
DIN: 00412609

Date: 05.10.2026
Place: Hyderabad

DIRECTOR'S REPORT

To,

The Members of
GLOBE MULTI VENTURES LIMITED
(Formerly known as GLOBE COMMERCIALS LIMITED)

Your Directors are pleased to present the 41st Annual Report on the business and operations of the Company, together with the Audited Financial Statements for the financial year ended 31st March, 2026.

1. FINANCIAL RESULTS

The Company's financial results for the financial year ended on the 31st March, 2026 are as under:

Particulars	Details	
	31 st March 2026 (Rs.in Lakhs)	31 st March 2025 (Rs. in Lakhs)
Total Revenue	22,235.67	20,344.61
Total Expenses	21,183.76	19,496.63
Profit Before Tax & Extraordinary Item	1,051.91	847.98
Less: (a) Extraordinary Item	----	----
(b) Tax Expenses (Current Tax)	306.32	246.93
(c) Deferred Tax	----	-----
Profit/(Loss) for the period from continuing operations	745.59	601.05

2. OPERATIONS

The Company has reported total revenues of Rs.22,235.67 lakhs for the year under review as against Rs.20,344.61 lakhs in the previous year on Standalone basis, registering the growth of 9.30% over the previous year. Net profit after tax has been reported at Rs.745.59 lakhs for the year 2025-26 as against Rs.601.05 lakhs previous year representing growth of 24% in profit over the previous year.

3. DIVIDEND

The management believes that the profits earned during the financial year must be retained and redeployed for the operations of the Company. As the Company needs further funds to enhance its business operations, to upgrade the efficiency and to meet out the deficiencies in working capital, the Directors do not recommend any dividend on Equity Shares for the financial year 2025-26.

4. RESERVERS AND SURPLUS:

During the year company has transferred an amount of Rs.745.60 lakhs to the reserves and surplus.

5. FUTURE OUTLOOK:

Your Directors take immense pleasure in reporting growth momentum with sustained growth in revenues for the year under review compared to the previous year. The company has started new business of Agri commodities and E-commerce solutions just 5 years back and it has come out with exemplified growth in the past 5 years including the year under review. Further to report that your Directors are very happy to mention their appreciation of the dedicated efforts put in by the Management in general and employees in particular for establishing wide and strong dealers and distributors network across Telangana and Andhra States in the very short span of time.

The Company is currently engaged in business of processing, marketing, selling, distribution or otherwise dealing in Agri commodities such as pulses, cereals, corn, wheat, rice, etc., and e-commerce solutions. The Board of Directors of the company envisages expansion of the business by extending the presence in the other Southern States viz., Karnataka, Tamil Nadu and Kerala, acquisition of necessary lands either on lease or outright purchase for embarking on forming of agricultural produce and setting up of one or two processing units in southern India. Further, the Board of Directors also envisages expansion of the business to some of the Northern states of India so to say Maharashtra initially and other states there after phase wise.

Further, the Board of Directors also envisages to explore different avenues to expand its business through agreements, contacts, acquisitions, joint ventures, other strategic alliances to broad-base the business interests in the agricultural and e-commerce solutions with a special focus on new age businesses opportunities and possibilities and obviously company need funds for all these plans and activities.

As part of the growth plans and in a bid to achieve growth in multiples, the company has recently acquired 84.40% stake in Hyderabad based Agri business, E-commerce solutions company CoOptions Corporation Private Limited with strong business verticals, revenue base wide dealers and distributors network across Telangana and Andhra Pradesh States and with great growth potential. To this extent, the company had held Extraordinary General Meeting on 30.04.2025 to approve and authorize Board of Directors to Issue equity shares of the Company on Swap basis in the ratio of 4:1 i.e. 4 (Four) Equity shares of Rs.10/- each for every 1 (One) Equity share of Rs.10/- each held in the target company CoOptions Corporation Private Limited for consideration other than cash to acquire 84.40% in the said target company.

6. DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP) APPOINTED / RESIGNED

The members of the Board of Directors along with the details of the Key Managerial Personnel (KMP) appointed or resigned is as follows:

Sl. No.	Director/KMP	DIN/PAN	Designation	Date of appointment	Date of cessation
1.	Sivalenka Kameswari	00412669	Whole-time Director, Executive Non-Independent Director	03.06.2021	22.09.2026 (Due to death)
2.	Satya Murthy Sivalenka	00412609	Non-Executive & Non-Independent Director	03.06.2021	-
3.	Mallikarjunan Venkatraman	08693383	Non-Executive & Independent Director	07.02.2020	-
4.	Venkat Raman Ayinam	08693362	Non-Executive & Independent Director	07.02.2020	-
5.	Rahul Saridena	10768130	Non-Executive & Independent Director	14.08.2024	-
6.	Sanjay Narayan Jadhav	ACNPJ1929Q	CFO	23.04.2019	-
7.	Gayatri Asnani	CPZPA2218A	Company Secretary cum Compliance Officer	14.12.2022	-

7. NUMBER OF BOARD MEETINGS:

The Board of Directors met Four (4) times during the financial year, on 29.05.2025, 13.08.2025, 29.08.2025 and 17.11.2025. The maximum time gap between any two meetings was less than four months. The agenda for each meeting is prepared well in advance, along with explanatory notes wherever required and distributed to all Directors.

Name of Director	Category	No. of Meetings held	No. of Meetings Attended	Whether Attended Last AGM
Sivalenka Kameswari	Managing Director, Executive Non-Independent Director	4	4	Yes
Satya Murthy Sivalenka	Non-Executive & Non-Independent Director	4	4	Yes
Mallikarjunan Venkataraman	Non-Executive & Independent Director	4	4	Yes
Vankat Raman Ayinam	Non-Executive & Independent Director	4	4	Yes
Rahul Saridena	Director	4	4	Yes

8. DECLARATION GIVEN BY INDEPENDENT DIRECTOR

The Company has received declarations from all the Independent Directors of the Company confirming that they met with the criteria of independence as prescribed under sub-section (6) of Section 149 of the Companies Act, 2013.

9. BOARD EVALUATION

Pursuant to the provisions of the Companies Act, 2013, the Board has carried out annual performance evaluation of its own performance, as well as the evaluation of the working of its Audit, Nomination & Remuneration Committees.

10. DIRECTOR'S APPOINTMENT AND REMUNERATION POLICY

The Board has, on the recommendation of the Nomination & Remuneration Committee framed and adopted a policy for selection and appointment of Directors, Key Managerial Personnel, Senior Management and their remuneration.

11. SECRETARIAL AUDITOR

M/s S.V. Achary & Co., Company Secretaries (M. No: 5981, CP No: 4768), conducted the Secretarial Audit for the year 2026. The Secretarial Audit Report for the financial year ended 31st March, 2026 is annexed herewith as **Annexure-A** which forms a part of this Report.

The Secretarial Audit Report for the financial year ended 31st March, 2026 contains certain qualifications and clarification by the Board are as follows:

Observation: The Company did not have any Internal Auditor as required under Section 138 of the Companies Act, 2013 during the period under review;

Clarification: The Company had tried to find an internal auditor for the financial year 2025-26, however could not find a suitable person. The management will comply the same for the next financial year.

Observation: Mr. Venkat Raman Ayinam was appointed as Additional Director having sub-category of Independent on 7th February, 2020 where as he was not registered with the data bank of Independent Directors as required under Section 150 of the Companies Act, 2013;

Clarification: We will comply the same within due course

Observation: The Company has not published the notice of Book closure in the newspaper as required under Section 91(1) of the Companies Act, 2013;

Clarification: It was inadvertently missed the compliance. The Company will take care of the same in the future.

The management of the Company assure you to comply all the provisions of the applicable law in true spirit in future and is under process of making all the default good.

12. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENT U/S 186

The Company has not given loans or provide guarantee or made investment during the financial year 2025-26 other than those disclosed in the Balance Sheet for the year 2025-26

13. PARTICULARS OF CONTRACT OR ARRANGEMENT WITH RELATED PARTIES U/S 188(1)

The Company did not enter into a contract or transaction which would fall under the purview of Section 188.

14. COMPANIES WHICH HAVE BECOME OR CEASED TO BE SUBSIDIARIES, JOINT VENTURES OR ASSOCIATES FOR THE COMPANY

The Company did not have any subsidiary, joint venture or associate company during the financial year.

15. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There has been no material change or commitment, affecting the financial position of the Company which have occurred between March 31, 2026 and the date of this report.

16. COMPOSITION OF COMMITTEES OF BOARD AS ON 31.03.2026

A) The composition of Audit committee of the Company is as follow:

S. No.	Name of Member	Designation
1.	Mr. Mallikarjunan Venkatraman	Chairperson
2.	Mr.Venkat Raman Ayinam	Member
3.	Mr. Satya Murthy Sivalenka	Member

B) The composition of Nomination & Remuneration committee of the Company is as follow:

S. No.	Name of Member	Designation
1.	Mr.Venkat Raman Ayinam	Chairman
2.	Mr. Satya Murthy Sivalenka	Member
3.	Mr. Mallikarjunan Venkatraman	Member

C) The composition of Stakeholder Grievance committee of the Company is as follow:

S. No.	Name of Member	Designation
1.	Mr.Venkat Raman Ayinam	Chairman
2.	Mr. Satya Murthy Sivalenka	Member
3.	Mr. Mallikarjunan Venkatraman	Member

17. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There was no such order passed against the company during the year.

18. PARTICULARS OF EMPLOYEES

Information pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is available at the registered office of the Company. The members may obtain the same.

19. DISCLOSURE UNDER RULE 5 (2) & (3) OF THE COMPANIES (APPOINTMENT AND REMUNERATION) RULES, 2014

No directors/employees of the Company was in receipt of amount exceeding a salary of Rs.5,00,000/-per month or Rs. 60,00,000/- per annum or more when employed for whole of the year, under the provisions of Rule 5 (2) & (3) of The Companies (Appointment and Remuneration) Rules, 2014.

20. BUSINESS RISK MANAGEMENT

The prospects for the Company's business are dependent upon economic and industrial growth as well as resources available for implementation of liberalization policies of the Government. Adverse changes and delays or lack of funds can affect the business prospects of the Industry and the Company.

Risk Management is an integral part of the Company's business strategy. The Risk Management assessment structure includes Committees of the Board and Senior Management Committees. The company is in the process of constituting Risk Management Committee of the Board which will ("RMC") review compliance with risk policies, monitors risk tolerance limits, reviews and analyzes risk exposure related to specific issues and provides oversight of risk across the organization. The RMC nurtures a healthy and independent risk management function to inculcate a strong risk management culture in the Company.

As part of the Risk Management framework, the management of Credit Risk, Market Risk, Operational Risk and Fraud Risk are placed under the Head-Risk, to ensure Integrated Risk Management for various Risks.

21. INTERNAL CONTROL SYSTEMS

The Company's internal control system is designed to ensure operational efficiency, protection and conservation of resources, accuracy and promptness in financial reporting and compliance with laws and regulations. The internal control system is supported by an internal audit process for reviewing the adequacy and efficacy of the Company's internal controls, including its systems and processes and compliance with regulations and procedures.

Audit Committee of the Board reviews periodically the adequacy and effectiveness of the internal controls in the Company. The Company's internal control system is commensurate with the size, nature and operations of the Company.

22. VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Company has got in place vigil mechanism during the financial year. The Board of Directors are under discussion to derive a mechanism through which fraud risk, including corrective and remedial actions as regards people and processes can be determined and implemented.

23. HUMAN RESOURCES

The Company recognizes people as its most valuable asset and it has built an open, transparent and meritocratic culture to nurture this asset. The Company has kept a sharp focus on Employee Engagement. The Company's Human Resources is commensurate with the size, nature and operations of the Company.

24. CORPORATE SOCIAL RESPONSIBILITY

The Provisions of Companies Act in relation to Corporate Social Responsibility (CSR) have become applicable to the company and the company is in the process of complying with the relevant provisions and allocation of funds towards CSR activities in due course of time.

25. COMPLIANCES

The Company has complied with all applicable provisions of the Companies Act, 2013 and the listing agreement executed with the Stock Exchanges and other applicable rules/ regulation/ guidelines issued by the SEBI from time to time.

26. DEPOSITS

The Company has neither invited nor accepted any deposits from the public during the year. There is no unclaimed or unpaid deposit lying with the Company.

27. ANNUAL RETURN

The Annual Return of the Company is placed at its website:
<https://www.globecommercials.com>

28. LISTING OF SHARES

The Shares of the Company are listed in following stock exchanges:

- a. Bombay Stock Exchange Ltd
- b. Metropolitan Stock Exchange of India Ltd

29. DEMATERIALIZATION OF SHARES

As on 31.03.2026 a total of 5843440 equity shares representing 97.35% of the equity share capital have been dematerialized.

30. CORPORATE GOVERNANCE

Company has got paid up capital of Rs. 6,00,20,000 (Six Crores twenty thousand only) and Reserves and surplus of Rs. 19,96,62,000 (Nineteen Crores Ninety Six lakhs Sixty two thousand only) where by net worth of the Company exceeds Rs. 25.00 Crores and consequently provisions of Corporate Governance of SEBI LODR Regulations become applicable and hence required to comply with the Corporate Governance provisions. The Company takes Corporate Governance as serious responsibility towards its stakeholders with a view to ensure transparency in conducting Corporate affairs and enhancing transparency levels in the business affairs by providing time to time information to the stakeholders and periodical review of operations by the Board of Directors with a proper intimation to the stakeholders of the Company.

Company believes in Corporate Governance as a measure of Good Governance while allowing stakeholders to take informed decisions.

In accordance with Regulation 34 (3) read with Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the report containing the details of Corporate Governance systems and processes at Globe Multi Ventures Limited as follows:

1. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE:

The Corporate Governance Structure in the Company assigns responsibilities and entrusts authority among different participants in the organization viz. the Board of Directors, the Senior Management, Employees, etc. The Company believes that good Corporate Governance is a continuous process and strives to improve the Corporate Governance practices to meet shareholder's expectations.

2. BOARD DIVERSITY:

The Company recognizes and embraces ~~the~~ importance of a diverse board in its

success. We believe that a truly diverse board will leverage differences in thought, perspective, knowledge, skill, regional and industry experience, cultural and geographical background, age, ethnicity, race and gender, which will help us, retain our competitive advantage. The Board has adopted the Board Diversity Policy which sets out the approach to diversity of the Board of Directors. The Board Diversity Policy is available on our website <https://www.globecommercials.com>

3. *BOARD EVALUATION:*

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, mandates that the Board shall monitor and review the Board evaluation framework. The framework includes the evaluation of directors on various parameters such as:

- Board dynamics and relationships
- Information flows
- Decision-making
- Relationship with stakeholders
- Company performance and strategy
- Tracking Board and committees' effectiveness
- Peer evaluation

The Companies Act, 2013 states that a formal annual evaluation needs to be made by the Board of its own performance and that of its committees and individual directors. Schedule IV of the Companies Act, 2013 states that the performance evaluation of independent directors shall be done by the entire Board of Directors excluding the director being evaluated.

The evaluation of all the directors and the Board as a whole was conducted based on the criteria and framework adopted by the Board. The evaluation process has been explained in the corporate governance report. The Board approved the evaluation results as collated by the nomination and remuneration committee.

4. *LISTING AGREEMENT:*

The Securities and Exchange Board of India (SEBI), on September 2, 2015, issued SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with the aim to consolidate and streamline the provisions of the Listing Agreement for different segments of capital markets to ensure better enforceability. The said regulations were effective December 1, 2015. Accordingly, the Company entered into fresh Listing Agreement with BSE and MSEI within stipulated time.

5. *COMPLIANCE WITH SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015:*

In compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company has signed uniform listing agreement with BSE and MSEI and framed the following policies which are available on Company's website i.e. <https://www.globecommercials.com>

- Board Diversity Policy
- Policy on preservation of Documents

- Risk Management Policy
- Whistle Blower Policy
- Familiarization programme for Independent Directors
- Related Party Policy
- Code of Conduct for Board of Directors and Senior Management Personnel

6. *GLOBE MULTI VENTURES LTD CODE OF CONDUCT FOR THE PREVENTION OF INSIDER TRADING:*

The Board of Directors has adopted the Insider Trading Policy in accordance with the requirements of the SEBI (Prohibition of Insider Trading) Regulation, 2015. The Insider Trading Policy of the Company lays down guidelines and procedures to be followed, and disclosures to be made while dealing with shares of the Company. The policy has been formulated to regulate, monitor and ensure reporting of deals by employees and to maintain the highest ethical standards of dealing in Company securities.

The Insider Trading Policy of the Company covering code of practices and procedures for fair disclosure of unpublished price sensitive information and code of conduct for the prevention of insider trading is available on our website <https://www.globecommercials.com>.

7. *BOARD OF DIRECTORS:*

The primary role of the Board is that of trusteeship to protect and enhance shareholder value through strategic supervision of the Company. As trustees, the Board has a fiduciary responsibility towards all the shareholders and ensures that the Company has clear goals aligned to shareholder value and its growth. The Board sets strategic goals and seeks accountability for their fulfillment. The Board also provides direction and exercises appropriate control to ensure that the Company is managed in a manner that fulfils all stakeholders' aspirations and societal expectations. The Board, as part and parcel of its functioning, also periodically reviews its role.

8. *COMPOSITION OF THE BOARD:*

The composition of the Board of Directors of the Company is an appropriate combination of executive and non-executive Directors with right element of independence. As on March 31, 2026, the Company's Board comprised of 5 Directors, out of which there are three independent Directors on the Board including one Woman Director as on 31.03.2026. In terms of clause 17(1) (b) of SEBI (LODR) Regulations, 2015, the Company is required to have one half of total Directors as independent Directors. The non-executive Directors are appointed or re-appointed based on the recommendation of the Nomination & Remuneration Committee which considers their overall experience, expertise and industry knowledge. One third of the non-executive Directors other than independent Directors, are liable to retire by rotation every year and are eligible for reappointment, subject to approval by the shareholders.

9. NUMBER OF BOARD MEETINGS:

The maximum time gap between any two meetings was less than four months. The agenda for each meeting is prepared well in advance, along with explanatory notes wherever required and distributed to all Directors.

10. ATTENDANCE AND DIRECTORSHIPS HELD:

As mandated by the SEBI (LODR) Regulations, 2015, none of the Directors are members of more than ten Board-level committees nor are they chairman of more than four committees in which they are members. Further all the Directors have confirmed that they do not serve as an independent director in more than seven listed companies or where they are whole-time directors in any listed Company, then they do not serve as independent director in more than three listed companies.

The names and categories of the Directors on the Board, their attendance at Board meeting during the year and at last Annual General Meeting, as also the number of Directorships and Committee memberships held by them in other companies are shown in Table 1.

Name of Director	Category	No. of Meetings held	No. of Meetings Attended	Whether Attended Last AGM
Sivalenka Kameswari	Managing Director, Executive Non-Independent Director	4	4	Yes
Satya Murthy Sivalenka	Non-Executive & Non-Independent Director	4	4	Yes
Mallikarjunan Venkataraman	Non-Executive & Independent Director	4	4	Yes
Vankat Raman Ayinam	Non-Executive & Independent Director	4	4	Yes
Rahul Saridena	Director	4	4	Yes

11. INFORMATION SUPPLIED TO THE BOARD:

The Board has complete access to all information of the Company and is regularly provided advanced detailed information as a part of the agenda papers or is tabled therein. In addition, detailed quarterly performance report by the CFO is presented in the quarterly Board meeting, encompassing all facets of the Company's operations during the quarter, including update of key projects, outlook and matters relating to environment, health & safety, corporate social responsibility etc. The following information is provided to the Board as a part of the agenda papers:

- Annual and Quarterly financial statements for the Company and the Accounting Policy
- Minutes of the meetings of the Audit Committee and other Committees of the Board
- Annual business plan
- Information on recruitment and remuneration of senior officers just below the level of Board, including the appointment or removal of Chief Financial Officer and Company Secretary, whenever required
- Expansion projects and its status monitoring

- Fatal or serious accidents, injuries or any material environmental problems, if any
- Any material default in financial obligations to and by the Company, or substantial non- payment for goods sold by the Company, if any
- Significant labour problems and their proposed solutions, whenever necessary
- Any significant development in human resources / industrial relations including long-term wage agreement, major voluntary retirement scheme, etc.
- Quarterly details of foreign exchange exposures and the steps taken by the management to limit the risks of adverse exchange rate movement, if material
- Quarterly disclosure of all the investments made
- Material non-compliance of any regulatory, statutory nature or listing requirements and shareholders service, such as non-payment of dividend, delay in share transfer and others, if any
- Quarterly review of compliance status under various laws applicable to the Company
- Substantial non-payment of goods sold by the Company except disputes
- Related Party Transactions, if they are not at arm's length and in the ordinary course of business
- Half-yearly summary of bank guarantees are not available as the Company is currently not maintaining any active accounts.
- All other matters required to be placed before the Board for its review / information / approval under the statutes, including SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

12. FAMILIARIZATION PROGRAM FOR INDEPENDENT DIRECTORS:

The Board members are provided with necessary documents, reports, internal policies and site visits to enable them to familiarize with the Company's operations, its procedures and practices. Periodic presentations are made at the Board and Board Committee Meetings, on business and performance updates of the Company business, strategy and risks involved. Detailed presentations on the Company's business segments were made at the meetings of the Directors held during the year. Details of the same are available on www.globecommercials.com.

13. COMMITTEES OF THE BOARD:

The Company has four Board-level Committees - Audit Committee, Stakeholder Relationship Committee, Nomination & Remuneration Committee and Risk Management Committee.

All decisions pertaining to the constitution of Committees, appointment of members and fixing of terms of service for Committee members are taken by the Board of Directors. Details on the role and composition of these Committees, including the number of meetings held during the financial year and the related attendance, are provided below:

14. *AUDIT COMMITTEE:*

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE:

- Overview of the Company's financial reporting process and disclosure of its financial information to ensure that the financial statements reflect a true and fair position and that sufficient and credible information is disclosed.
- Recommending the appointment and removal of external auditors, fixation of audit fee and also approval for payment for any other services.
- Discussion with external auditors before the audit commences, of the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.
- Reviewing the financial statements and draft audit report including quarterly / half yearly financial information.
- Reviewing with management the annual financial statements before submission to the Board, focusing on:
 - a. Any changes in accounting policies and practices;
 - b. Qualification in draft audit report;
 - c. Significant adjustments arising out of audit;
 - d. The going concern concept;
 - e. Compliance with accounting standards;
 - f. Compliance with stock exchange and legal requirements concerning financial statements and
 - g. Any related party transactions
- Reviewing the Company's financial and risk management's policies.
- Disclosure of contingent liabilities.
- Reviewing with management, external and internal auditors, the adequacy of internal control systems.
- Reviewing the adequacy of internal audit function, including the audit character, the structure of the internal audit department, approval of the audit plan and its execution, staffing and seniority of the official heading the department, reporting structure, coverage and frequency of internal audit.
- Discussion with internal auditors of any significant findings and follow-up thereon.
- Reviewing the findings of any internal investigations by the internal auditors into the matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board.
- Looking into the reasons for substantial defaults in payments to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors.
- Reviewing compliances as regards the Company's Whistle Blower Policy.

B, COMPOSITION, MEETINGS & ATTENDANCE:

There were four (4) Audit Committee Meetings held during the year.

S. No.	Name of Member	Designation
1.	Mr. Mallikarjunan Venkatraman	Chairperson
2.	Mr.Venkat Raman Ayinam	Member
3.	Mr. Satya Murthy Sivalenka	Member

15. NOMINATION AND REMUNERATION COMMITTEE:

The Committee comprises of three non-executive independent Directors

S. No.	Name of Member	Designation
1.	Mr.Venkat Raman Ayinam	Chairman
2.	Mr. Satya Murthy Sivalenka	Member
3.	Mr. Mallikarjunan Venkatraman	Member

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE:

- To approve the fixation/revision of remuneration of Executive Directors of the Company and while approving:
 - a. to take into account the financial position of the Company, trend in the industry, appointee's qualification, experience, past performance, past remuneration etc.
 - b. to bring out objectivity in determining the remuneration package while striking a balance between the interest of the Company and the Shareholders.
- To identify persons who are qualified to become Directors and who may be appointed in senior management in accordance with the criteria laid down and to recommend to the Board their appointment and /or removal.
- To carry out evaluation of every Director's performance.
- To formulate the criteria for determining qualifications, positive attributes and independence of a director, and recommend to the Board a policy, relating to the remuneration for the Directors, key managerial personnel and other employees.
- To formulate the criteria for evaluation of Independent Directors and the Board.
- To recommend/review remuneration of the Managing Director and Whole-time Director(s) based on their performance and defined assessment criteria.

16. PERFORMANCE EVALUATION CRITERIA FOR INDEPENDENT DIRECTORS:

The Nomination & Remuneration Committee shall evaluate each individual with the objective of having a group that best enables the success of the Company's business.

Policy:

1. The Nomination and Remuneration Committee, and the Board, shall review on annual basis, appropriate skills, knowledge and experience required of the Board as a whole and its individual members. The objective is to have a board with diverse background and experience that are relevant for the Company's operations.
2. In evaluating the suitability of individual Board member, the NR Committee may take into account factors, such as:
 - General understanding of the Company's business dynamics, global business and social perspective;
 - Educational and professional background
 - Standing in the profession;
 - Personal and professional ethics, integrity and values;
 - Willingness to devote sufficient time and energy in carrying out their duties and responsibilities effectively.

2.1 The proposed appointee shall also fulfil the following requirements:

- shall possess a Director Identification Number;
- shall not be disqualified under the companies Act, 2013;
- shall endeavor to attend all Board Meeting and Wherever he is appointed as a Committee Member, the Committee Meeting;
- shall abide by the code of Conduct established by the Company for Directors and senior Management personnel;
- shall disclose his concern or interest in any Company or companies or bodies corporate, firms, or other association of individuals including his shareholding at the first meeting of the Board in every financial year and thereafter whenever there is a change in the disclosures already made;
- Such other requirements as may be prescribed, from time to time, under the companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and other relevant laws.

3. Criteria of independence

- 3.1 The Nomination & Remuneration Committee shall assess the independence of Directors at time of appointment/ re-appointment and the Board shall assess the same annually. The Board shall re-assess determinations of independence when any new interest or relationships are disclosed by a Director.
- 3.2 The criteria of independence shall be in accordance with guidelines as laid down in companies Act, 2013 and Regulation 16(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3.3 The independent Director shall abide by the "code for independent Directors" as specified in Schedule IV to the companies Act, 2013.

4. Other directorships/ committee memberships

- 4.1. The Board members are expected to have adequate time and expertise and experience to contribute to effective Board performance. Accordingly, members should voluntarily limit their directorships in other listed public limited companies in such a way that it does not interfere with their role as director of the Company. The NR Committee shall take into account the nature of and the time involved in a directory service on other Boards, in evaluating the suitability of the individual Director and making its recommendations to the Board.
- 4.2. A Director shall not serve as director in more than 20 companies of which not more than 10 shall be public limited companies.
- 4.3. A Director shall not serve as an independent Director in more than 7 listed companies and not more than 3 listed companies in case he is serving as a whole- time Director in any listed Company.
- 4.4. A Director shall not be a member in more than 10 committees or act as chairman of more than 5 committee across all companies in which he holds directorships.

For the purpose of considering the limit of the committee, Audit committee and stakeholder's relationship committee of all public limited companies, whether listed or not, shall be included and all other companies including private limited companies, foreign companies and companies under section 8 of the companies Act, 2013 shall be excluded.

17. *STAKEHOLDER'S RELATIONSHIP COMMITTEE:*

- i. The stakeholders' relationship committee is constituted in line with the provisions of Regulation 20 of SEBI Listing Regulations read with section 178 of the Act.
- ii. The broad terms of reference of the stakeholders' relationship committee are as under:
 - Consider and resolve the grievances of security holders of the Company including redressal of investor complaints such as transfer or credit of securities, non-receipt of dividend / notice / annual reports, etc. and all other securities-holders related matters.
 - Consider and approve issue of share certificates (including issue of renewed or duplicate share certificates), transfer and transmission of securities, etc.
 - The composition of the stakeholders' relationship committee and the details of meetings attended by its members are given below:
 - There were four (4) Stakeholders' Relationship Committee Meetings attendance

S. No.	Name of Member	Designation
1.	Mr.Venkat Raman Ayinam	Chairman
2.	Mr. Satya Murthy Sivalenka	Member
3.	Mr. Mallikarjunan Venkatraman	Member

18. NAME AND DESIGNATION OF COMPLIANCE OFFICER:

The Company Secretary Mrs. Gayatri Asnani, (PAN NO: CPZPA2218A)
Company Secretary cum Compliance Officer of the Company.

A. DETAILS OF COMPLAINTS/REQUESTS RECEIVED, RESOLVED AND PENDING DURING**THE YEAR 2025-26**

INVESTOR COMPLAINTS	
Particulars	Year ended 31.03.2026
Pending at the beginning of the year	Nil
Received during the year	Nil
Disposed of during the year	Nil
Remaining unresolved at the end of the year	Nil

- a. **PECUNIARY RELATIONSHIP OR TRANSACTIONS OF THE NON-EXECUTIVE DIRECTORS VIS-À-VIS THE LISTED COMPANY:** *The Non- Executive Directors have no pecuniary relationship or transactions.*

A. CRITERIA FOR MAKING PAYMENTS TO NON-EXECUTIVE DIRECTORS:

Policy:

1. Remuneration to Executive Director and key managerial personnel
 - 1.1 Executive Director Mrs. Sivalenka Kameswari Managing Director being Executive Director of the Company drawing Managerial Rs.60,00,000 P.A.
 - 1.2 Reasonable remuneration has been paid to the key managerial personnel of the Company.
2. Remuneration to Non – Executive Directors
 - 2.1 No remuneration is payable to the Non – Executive Directors of the Company.

B. REMUNERATION TO DIRECTORS PAID DURING THE FINANCIAL YEAR 2025-26 AND OTHER DISCLOSURES - Mrs. Sivalenka Kameswari, Managing Director -- Rs.60,00,000**D. INDEPENDENT DIRECTORS' MEETING:**

As per clause 7 of the schedule IV of the Companies Act (Code for Independent Directors), a separate meeting of the Independent Directors of the Company (without the attendance of non-independent directors) was held on 14.02.2026, to discuss:

1. Evaluation of the performance of Non-independent Directors and the Board of Directors as whole;
2. Evaluation of the quality, content and timelines of flow of information between the management and the Board that is necessary for the Board to effectively and reasonably perform its duties. All the Independent Directors of the Company were present at the meeting. As required under Regulation 34(3) read with Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the Company regularly familiarizes Independent Directors with the Company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company etc. The details of the familiarization program is given at Company's website (www.globecommercials.com Investor Relations)

REMUNERATION POLICY:

The objectives of the remuneration policy are to motivate Directors to excel in their performance, recognize their contribution and retain talent in the organization and reward merit. The remuneration levels are governed by industry pattern, qualifications and experience of the Directors, responsibilities should and individual performance.

POLICY FOR SELECTION OF DIRECTORS AND DETERMINING DIRECTORS' INDEPENDENCE:**1. Scope:**

This policy sets out the guiding principles for the Nomination & Remuneration Committee for identifying persons who are qualified to become Directors and to determine the independence of Directors, in case of their appointment as independent Directors of the Company.

2. Terms and References:

2.1 "Director" means a director appointed to the Board of a Company.

2.2 "Nomination and Remuneration Committee means the committee constituted in accordance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

2.3. "Independent Director" means a director referred to in sub-section (6) of Section 149 of the Companies Act, 2013 and Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

Remuneration policy for Directors, key managerial personnel and other employees:

1. Scope:

1.1 This policy sets out the guiding principles for the Nomination and Remuneration committee for recommending to the Board the remuneration of the directors, key managerial personnel and other employees of the Company.

2. Terms and Reference:

In this policy the following terms shall have the following meanings:

2.1 "Director" means a director appointed to the Board of the Company.

2.2 "key managerial personnel" means

- (i) The Chief Executive Office or the managing director or the manager;
- (ii) The Company secretary;
- (iii) The whole-time director;
- (iv) The chief finance Officer; and
- (v) Such other office as may be prescribed under the companies Act, 2013.

- 2.3 “Nomination and Remuneration committee” means the committee constituted by Board in accordance with the provisions of section 178 of the Companies Act, 2013 and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

E. FORMAL ANNUAL EVALUATION:

As per section 149 of the Companies Act, 2013 read with clause VII (1) of the schedule IV and rules made thereunder, the independent directors of the Company had a meeting on 14.02.2026 without attendance of non-independent directors and members of management. In the meeting the following issues were taken up:

- (a) Review of the performance of non-independent directors and the Board as a whole;
- (b) Review of the performance of the Chairperson of the Company, taking into account the views of executive directors and non-executive directors;
- (c) Assessing the quality, quantity and timeliness of flow of information between the Company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

The meeting also reviewed and evaluated the performance of non-independent directors.

The meeting also reviewed and evaluated the performance of the Board as whole in terms of the following aspects:

- Preparedness for Board/Committee meetings
- Attendance at the Board/Committee meetings
- Guidance on corporate strategy, risk policy, corporate performance and overseeing acquisitions and disinvestments.
- Monitoring the effectiveness of the Company’s governance practices
- Ensuring a transparent board nomination process with the diversity of experience, knowledge, perspective in the Board.
- Ensuring the integrity of the Company’s accounting and financial reporting systems, including the independent audit, and that appropriate systems of control are in place, in particular, systems for financial and operational control and compliance with the law and relevant standards.

It was noted that the Board Meetings have been conducted with the issuance of proper notice and circulation of the agenda of the meeting with the relevant notes thereon.

19. RISK MANAGEMENT COMMITTEE

A.) COMPOSITION:

The Details of composition of the Committee are given below:

S. No.	Name of Member	Designation
1.	Mr. Mallikarjunan Venkatraman	Chairman
2.	Mr. Satya Murthy Sivalenka	Member
3.	Mr.Venkat Raman Ayinam	Member

B) ROLE AND RESPONSIBILITIES OF THE COMMITTEE INCLUDES THE FOLLOWING:

- Framing of Risk Management Plan and Policy
- Overseeing implementation of Risk Management Plan and Policy
- Monitoring of Risk Management Plan and Policy
- Validating the process of risk management
- Validating the procedure for Risk minimization.
- Periodically reviewing and evaluating the Risk Management Policy and practices with respect to risk assessment and risk management processes.
- Continually obtaining reasonable assurance from management that all known and emerging risks have been identified and mitigated or managed.

20. DETAILS ON GENERAL BODY MEETINGS:

- LOCATION, DATE AND TIME OF LAST AGM AND SPECIAL RESOLUTIONS THERE AT AS UNDER:

Financial Year	Date	Time	Location	Special Resolution
2024-25	29.09.2025	11.00 A.M.	Plot No.54 & 55, A.G. Arcade, Balaji Co-operative Housing Society, Diamond Point, Gunrock, Secunderabad-500009	--

During the year under review, the Company has no Extra-ordinary general meeting of the Company.

A. PASSING OF RESOLUTIONS BY POSTAL BALLOT

There were no resolutions passed by the Company through Postal Ballot during the financial year 2025-26

21. MEANS OF COMMUNICATION

The quarterly, half-yearly and yearly financial results will be sent to the Stock Exchanges immediately after the Board approves the same and these results will also be published in prominent daily newspapers. These financial statements, press releases are also posted on the Company's website, at www.globecommercials.com. As the financial performance of the Company is well published, individual communication of half yearly results are not sent to the shareholders.

22. GENERAL SHAREHOLDER INFORMATION:**A) ANNUAL GENERAL MEETING:**

Day, Date and Time: Thursday, October, 29, 2026

Time: 4.00 P.M.

Venue: S1, PLOT NO.54 & 55, A.G. ARCAD BALAJI COOPERATIVE HOUSING SOCIETY, DIAMOND POINT, GUNROCK, SECUNDERABAD – 500009

FINANCIAL YEAR AND FINANCIAL YEAR CALENDAR 2026-27 (TENTATIVE SCHEDULE)

Financial calendar: 2026-27

Adoption of Quarterly results for the Quarter ending

- 30th June, 2026: 14th August, 2026
- 30th September, 2026 :1st/2nd week of November, 2026
- 31st December, 2026 :1st/2nd week of February, 2027
- 31st March, 2027: on or before 30th May 2027

Annual General Meeting (Next year): September, 2027

B) DIVIDEND PAYMENT DATE: No Dividend was declared during the Financial Year 2025-26

C) NAME AND ADDRESS OF EACH STOCK EXCHANGE WHERE THE COMPANIES SECURITIES ARE LISTED:
EXCHANGE: BOMBAY STOCK EXCHANGE LIMITED, METROPOLITAN STOCK EXCHANGE OF INDIA LIMITED.

CODE: 540266, GLOBE.

D) IN CASE SECURITIES ARE SUSPENDED FROM TRADING: NIL

E) Registrar and Share Transfer Agents:

Skyline Financial Services Pvt. Ltd,

Address: A/506, Dattani Plaza, A K Road, Safed Pool, Andheri (East), Mumbai - 400072.

Phone Nos: 022-49721245, 022-28511022

Email: admin@skylinerta.com, Website: www.skylinerta.com

The Transfer of Shares is affected by the CDSL/NSDL/Company as prescribed under the Law and after necessary approval of the Board/Share Transfer Committee, wherever required.

F) **DEMATERIALIZATION & LIQUIDITY OF SHARES:**

As on 31.03.2026 a total of 5843440 equity shares representing 97.35% of the equity share capital have been dematerialized. The ISIN allotted to the Company's scrip is INE804Q01013. Investors are therefore advised to open a demat account with a Depository participant of their choice to trade in dematerialized form. The Shares of the Company are listed in BSE and MSEI.N

G) **ADDRESS FOR CORRESPONDANCE:**

S1, PLOT NO.54 & 55, A.G. ARCAD BALAJI COOPERATIVE HOUSING SOCIETY, DIOMOND POINT, GUNROCK, SECUNDERABAD – 500009.

A) **BOOK CLOSURE DATE:**

Friday, 23rd October, 2026 to Wednesday, 28th October, 2026 (both days inclusive).

SELISTING ON STOCK EXCHANGES:

The equity shares of the Company are listed on Bombay Stock Exchange Limited, Metropolitan Stock Exchange of India Limited.

B) ELECTRONIC CONNECTIVITY:

Demat ISIN Number: INE804Q01013

NATIONAL SECURITIES DEPOSITORY LIMITED

Trade World, Kamala Mills Compound Senapati Bapat Marg, Lower Parel Mumbai – 400 013.

C) CENTRAL DEPOSITORY SERVICES (INDIA) LIMITED

Marathon Futurex, A-Wing, 25th floor, NM Joshi Marg, Lower Parel, Mumbai 400013.

23. OTHER DISCLOSURES**A. MATERIALLY SIGNIFICANT RELATED PARTY TRANSACTIONS**

During the year under review, the Company had not entered in to any materially significant transaction with any related party. Remuneration paid (if any) to directors being NIL, is well within the limits of Section 197 read with Schedule V of Companies Act, 2013. During the year, the Company had not entered into any other contract/arrangement/transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions that may have potential conflict with the interests of the Company at large. All the related party transactions during the year are in the ordinary course of business and on arm's length basis.

B. COMPLIANCES:

There are no penalties imposed on the Company by the Stock Exchanges or SEBI or any other statutory authority on any matter related to capital markets, during the last three years.

C. WHISTLE BLOWER POLICY

With a view to adopt the highest ethical standards in the course of business, the Company has a whistle blower policy in place for reporting the instances of conduct which are not in conformity with the policy. Directors, employees, vendors or any person having dealings with the Company may report non-compliance to the Chairman of the Audit Committee, who reviews the report. Confidentiality is maintained of such reporting and it is ensured that the whistle blowers are not subjected to any discrimination. No person was denied access to the Audit Committee.

D. COMPLIANCE WITH THE MANDATORY REQUIREMENTS AND ADOPTION OF THE NON-MANDATORY REQUIREMENTS OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

All mandatory requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been appropriately complied with and the status of non-mandatory requirements is given below:

- As there is no Chairman, the provisions for Non-Executive Chairman are not applicable. All other requirements of the Board during the year have

been complied with.

- Shareholders' rights: The half yearly and annual results along with the press release are uploaded on the website of the Company www.globecommercials.com. The soft copy of the quarterly results is also sent to the shareholders who have registered their e-mail addresses.
- Audit qualifications: Company's financial statements are unqualified.

E. WEB-LINK WHERE POLICY FOR DETERMINING 'MATERIAL' SUBSIDIARIES IS DISCLOSED.

The Company does not have any material subsidiaries during the financial year 2025-26

F. DISCLOSURE OF ACCOUNTING TREATMENT

The Company has complied with the appropriate accounting policies and has ensured that they have been applied consistently. There have been no deviations from the treatment prescribed in the Accounting Standards notified under Section 129 of the Companies Act, 2013.

G. DISCLOSURE WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACCOUNT

As per Regulation 34(3) read with Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby discloses the details of unpaid/unclaimed dividend and the respective share thereof as follows:

Aggregate No. of Shareholders and the outstanding shares in the suspense account at the beginning of the year.	No. of shareholders who approached the Company for transfer of shares from suspense account during the year.	No. of shareholders to whom shares were transferred from suspense account during the year.	Aggregate No. of Shareholders and the outstanding shares in the suspense account at the end of the year.
Nil	Nil	Nil	Nil

*** Voting Right on these shares shall remain frozen till the rightful owner of such shares claims the shares.*

31. REPORT UNDER THE PREVENTION OF SEXUAL HARASSMENT ACT, 2013

There were no complaints reported under the Prevention of Sexual Harassment of Women at Work place (Prevention, Prohibition and Redressal) Act, 2013.

32. ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

Details under the provisions of Section 134(3)(m) of the Companies Act, 2013 read with Companies (Accounts Standards) Rules 2014:

In view of the nature of the activities carried out by the Company, Section 134(3)(m) of the Companies Act, 2013, read with Companies (Accounts) Rules, 2014:

(A) Conservation of Energy

1. Energy Conservation Measures Taken

Energy Conservation continues to receive major emphasis and is being systematically mentioned and corrective measures are taken whenever required immediately.

2. Additional investment, and proposals, if any, being implemented.

At present the company has no proposal to make any substantial investments for further reduction of consumption of energy. However, regular up-gradation of facilities is being done as and when required. The Company has been able to control its energy cost substantially.

Total Energy consumption & energy consumption per unit of Production in prescribed form- A

S. No.	Particulars	31.03.2025	31.03.2026
1.	Power & Fuel Consumption in respect of Electricity, Power & Water amount	Nil	Nil

(B) Technology Absorption:

Since the company is not into manufacturing activity, there has been no need for creation of any Research and Development facility to absorb any Technology or any invention or Formulae etc.,

(C) Foreign Exchange Earnings & Outgo:

The Company did not earn or spent any foreign exchange during the year under review.

33. DIRECTORS RESPONSIBILITY STATEMENT

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of Section 134(3)(c) of the Companies Act, 2013:

- that in the preparation of the annual financial statements for the year ended March 31, 2026, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- that accounting policies as mentioned in the Notes to the Financial Statements have been selected and applied consistently and judgment and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and of the profit of the Company for the year ended on that date;
- that proper and sufficient care has been taken for the maintenance of adequate

accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

- d) that the annual financial statements have been prepared on a going concern basis;
- e) that proper internal financial controls were in place and that the financial controls were adequate and were operating effectively.
- f) that systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

34. ACKNOWLEDGMENT

The Directors gratefully acknowledge all stakeholders of the Company viz. financial institutions, Government Authorities, customers, members, dealers, vendors, banks and other business partners for the excellent support received from them during the year. The Directors place on record their sincere appreciation to all employees, executives, staff and workers of the Company for their unstinted commitment and continued contribution to the Company.

By order of the Board
For Globe Multi Ventures Limited
(Formerly known as Globe Commercials Ltd)

Sd/-
Venkat Raman Ayinam
(Director)
DIN: 08693362

Sd/-
Satya Murthy Sivalenka
(Director)
DIN: 00412609

Place: Hyderabad
Date: 05.10.2026

Annexure - A
Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No. 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To
The Members,
Globe Multi Ventures Limited
(Formerly known as Globe Commercials Limited)

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate governance practice by Globe Multi Ventures Limited (Formerly known as Globe Commercials Limited) (hereinafter called “the Company”). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conduct / statutory compliances and expressing our opinion thereon.

Based on our verification of the Company’s Books, Papers, Minutes Books, Forms and Returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the financial year ended 31st March, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026, according to the provisions of:

1. The Companies Act, 2013 (the Act) and the rules made there under;
2. The Securities Contracts (Regulation) Act, 1956 (‘SCRA’) and the rules made there under;
3. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
4. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of foreign Direct Investment, Overseas Direct Investment, External Commercial Borrowings;
5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (‘SEBI Act’):-
 - i. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - ii. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - iii. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - iv. The Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015;
 - v. The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

Provisions of the following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') were not applicable to the Company under the financial year under report:-

- a) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
 - b) The Securities and Exchange Board of India (Registrars to Issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with client;
 - c) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009;
 - d) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;
 - e) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock purchase Scheme) Guidelines, 1999;
6. Other laws applicable to the Company as per representations made by the Company. We have also examined compliance with the applicable clauses of the following:
- (i) Secretarial Standard 1 and 2 issued by The Institute of Company Secretaries of India.
 - (ii) The Listing Agreements entered into by the Company with Bombay Stock Exchange (BSE) & Metropolitan Stock Exchange of India (MSEI) pursuant to the Regulations of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 [SEBI (LODR)].

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

- a) Observations/ Non Compliances/ Adverse Remarks/ Qualifications in respect of the Companies Act, 2013 and rules made there under are as follows:
 - *The Company did not have any Internal Auditor as required under Section 138 of the Companies Act, 2013 during the period under review;*
 - *Mr. Venkat Raman Ayinam was appointed as Director having sub-category of Independent on 07th February, 2020 where as he was not registered with the data bank of Independent Directors as required under Section 150 of the Companies Act, 2013;*
 - *The Company has not published the notice of Book closure in the newspaper as required under Section 91(1) of the Companies Act, 2013;*
 - *The Company has not published the advertisement of e voting facility proposed to provide the Company for the Annual General Meeting as required under Section 108 of the Companies Act, 2013 read with Rule 20(4)(v) of the Companies (Management and Administration) Rules, 2014;*



b) Observations/ Non Compliances/ Adverse Remarks/ Qualifications in respect of the SEBI Act, Regulations, Rules, Guidelines, Notifications, Circulars made there under are as follows:

- *The Company did not publish the Notice of Board meeting for approving financial results and Approved financial results as required under Regulation 47(1) of the SEBI (LODR);*
- *There was delay in payment of listing fees to BSE and MSEI;*

We further report that:

Mr. Venkat Raman Ayinam was appointed as Director having sub-category of Independent on 07th February, 2020 where as he was not registered with the data bank of Independent Directors as required under Section 150 of the Companies Act, 2013.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. Majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

S.V. ACHARY & CO

Sd/-
SVN Charyulu
CP NO: 4768
FCS: 5981

Place: Hyderabad
Date: 05.10.2026



This Report is to be read with our letter of even date which is annexed as Annexure A1 and forms an integral part of this report.

‘Annexure A1’

To,
The Members,
Globe Multi Ventures Limited
(Formerly known as Globe Commercials Limited)

Our report of even date is to be read along with this letter.

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, we have obtained the Management representation about the Compliance of laws, rules and regulations and happening of events etc.
5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.

S.V. ACHARY & CO

Sd/-
SVN Charyulu
CP NO: 4768
FCS: 5981

Date: 05.10.2026
Place: Hyderabad

ANNEXURE II

DECLARATION FROM INDEPENDENT DIRECTORS ON ANNUAL BASIS

The Board of Directors
Globe Multi Ventures Limited
(Formerly known as Globe Commercials Limited)

Dear Sir,

I undertake to comply with the conditions laid down in Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with section 149 and Schedule IV of the Companies Act, 2013 in relation to conditions of independence and in particular:

- (a) I declare that up to the date of this certificate, apart from receiving director's remuneration, I did not have any material pecuniary relationship or transactions with the Company, its promoter, its directors, senior management or its holding Company, its subsidiary and associates as named in the Annexure thereto which may affect my independence as director on the Board of the Company. I further declare that I will not enter into any such relationship/transactions. However, if and when I intend to enter into such relationships/transactions, whether material or non-material I shall keep prior approval of the Board. I agree that I shall cease to be an independent director from the date of entering into such relationship/transaction.
- (b) I declare that I am not related to promoters or persons occupying management positions at the Board level or at one level below the board and also have not been executive of the Company in the immediately preceding three financial years.
- (c) I was not a partner or an executive or was also not partner or executive during the preceding three years, of any of the following:
 - (i) the statutory audit firm or the internal audit firm that is associated with the Company and
 - (ii) the legal firm(s) and consulting firm(s) that have a material association with the company
- (d) I have not been a material suppliers, service provider or customer or lessor or lessee of the company, which may affect independence of the director, and was not a substantial shareholder of the Company i.e., owning two percent or more of the block of voting shares.

Thanking You.

Date: 05.10.2026
Place: Hyderabad

Yours Faithfully,
Sd/-
Venkat Raman Ayinam
(Independent director)
(DIN 08693362)

ANNEXURE II

DECLARATION FROM INDEPENDENT DIRECTORS ON ANNUAL BASIS

The Board of Directors
Globe Multi Ventures Limited
(Formerly known as Globe Commercials Limited)

Dear Sir,

I undertake to comply with the conditions laid down in Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with section 149 and Schedule IV of the Companies Act, 2013 in relation to conditions of independence and in particular:

- (a) I declare that up to the date of this certificate, apart from receiving director's remuneration, I did not have any material pecuniary relationship or transactions with the Company, its promoter, its directors, senior management or its holding Company, its subsidiary and associates as named in the Annexure thereto which may affect my independence as director on the Board of the Company. I further declare that I will not enter into any such relationship/transactions. However, if and when I intend to enter into such relationships/transactions, whether material or non-material I shall keep prior approval of the Board. I agree that I shall cease to be an independent director from the date of entering into such relationship/transaction.
- (b) I declare that I am not related to promoters or persons occupying management positions at the Board level or at one level below the board and also have not been executive of the Company in the immediately preceding three financial years.
- (c) I was not a partner or an executive or was also not partner or executive during the preceding three years, of any of the following:
 - (i) the statutory audit firm or the internal audit firm that is associated with the Company and
 - (ii) the legal firm(s) and consulting firm(s) that have a material association with the company
- (d) I have not been a material suppliers, service provider or customer or lessor or lessee of the company, which may affect independence of the director, and was not a substantial shareholder of the Company i.e., owning two percent or more of the block of voting shares.

Thanking You.

Date: 05.10.2026
Place: Hyderabad

Yours Faithfully,
Sd/-
Mallikarjunan Venkatraman
(Independent director)
(DIN 08693383)

ANNEXURE -III

FORM NO. AOC.2

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014):

1. Details of contracts or arrangements or transactions not at arm's length basis:

- (a) Name(s) of the related party and nature of relationship: -NIL-
- (b) Nature of contracts/arrangements/transactions: -NIL-
- (c) Duration of the contracts / arrangements/transactions: -NIL-
- (d) Salient terms of the contracts or arrangements or transactions including the value, if any: -NIL-
- (e) Justification for entering into such contracts or arrangements or transactions: -NIL-
- (f) Date(s) of approval by the Board: -NIL-
- (g) Amount paid as advances, if any: -NIL-
- (h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188: -NIL-

2. Details of material contracts or arrangements or transactions at arm's length basis: NIL

By order of the Board
For Globe Multi Ventures Limited
(Formerly known as Globe Commercials Ltd)

Sd/-
Venkat Raman Ayinam
(Director)
DIN: 08693362

Sd/-
Satya Murthy Sivalenka
(Director)
DIN: 00412609

Place: Hyderabad
Date: 05.10.2026

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS GLOBE MULTI VENTURES LIMITED

Report on the Audit of the Standalone Financial statements

We have audited the accompanying standalone financial statements of GLOBE MULTI VENTURES LIMITED (Formerly: Globe Commercials limited) ("the Company"), which comprise the Balance Sheet as of March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement, and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in Auditor's Responsibility for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of the most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.



Sr. No	Key Audit Matter	Auditor's Response
1	Revenue recognition – Sale of goods Refer to Note 3 (h) "Revenue Recognition" of the Standalone Financial Statements under Significant Accounting Policies. Revenue from the sale of goods is recognized when control of the products being sold is transferred to the customer, which is mainly upon delivery and when there are no longer any unfulfilled obligations. The timing of revenue recognition is relevant to the reported performance of the Company. The Management considers revenue as a key measure for the evaluation of performance. There is a risk of revenue being recorded before the control is transferred.	We have performed the following principal audit procedures in relation to revenue recognized which include a combination of testing internal controls and substantive testing as under: - Assessing the appropriateness of the Company's revenue recognition accounting policies in line with Ind AS 115 ("Revenue from Contracts with Customers") and testing thereof. - Evaluating the integrity of the general information and technology ("IT") control environment and testing the operating effectiveness of key IT application controls. - Understanding the revenue recognition process, evaluating the design and implementation of the Company's controls with respect to revenue recognition. - Testing the effectiveness of such controls over revenue cut-off at year-end. - Testing the supporting documentation for sales transactions recorded during the period closer to the year-end and subsequent to the year-end, including examination of credit notes issued subsequent to the year's end to determine whether revenue was recognized in the correct period. - Performing analytical procedures on current year revenue based on monthly trends and where appropriate, conducting further inquiries and testing.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Report of the Directors and Management Discussion & Analysis but does not include the consolidated financial statements, standalone financial statements, and our auditor's report thereon.



Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard fraud or error. In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Company's Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has an adequate internal financial controls system with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion.



Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in the aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work in evaluating the results of our work, and (ii) evaluating the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit, we report that:
 - A. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - B. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - C. The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement, and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
 - D. In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.
 - E. On the basis of the written representations received from the directors as of March 31, 2026, taken on record by the Board of Directors, none of the directors is disqualified as of March 31, 2026, from being appointed as a director in terms of Section 164(2) of the Act.



- F. With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to standalone financial statements.
- G. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid/provided by the Company to its directors during the year is in accordance with the provisions of Section 197 of the Act.
- H. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- a. The Company does not have any pending litigations which effects its financial position in its standalone financial statements.
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company
- i. The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - ii. The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities.
 - iii. Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
 - iv. The Company has not declared any dividend during the year and there is no pending dividend payable that are declared in the previous year in accordance with Section 123 of the Act, as applicable.



As stated in the Note under the Statement of Changes in Equity, the Board of Directors of the Company has proposed a final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The dividend proposed is in accordance with Section 123 of the Act, as applicable.

Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company w.e.f. April 1, 2025.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For SMV & CO
Chartered
Accountants
FRN:015630S




CA R VAMSI KRISHNA
Proprietor
M. No. 229292
UDIN: 26229292TQGWRS1679

Place: Hyderabad
Date: 05.10.2026

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls with reference to standalone financial statements under Clause (i) of Sub section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to the standalone financial statements of GLOBE MULTI VENTURES LIMITED ("the Company") as of March 31, 2026, in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls with reference to standalone financial statements based on the internal control with reference to standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to the standalone financial statements of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to standalone financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial with reference to standalone financial statements was established and maintained and if such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone financial statements included obtaining an understanding of internal financial controls with reference to standalone financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk.

The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system with reference to standalone financial statements.

Meaning of Internal Financial Controls with reference to standalone financial statements

A company's internal financial control with reference to standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to standalone financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit the preparation of financial statements in accordance with generally accepted accounting principles and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to standalone financial statements

Because of the inherent limitations of internal financial controls with reference to standalone financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to standalone financial statements for future periods are subject to the risk that the internal financial control with reference to standalone financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

In our opinion, to the best of our information and according to the explanations given to us on internal financial controls with reference to standalone financial statements, the Company has, in all material respects, an adequate internal financial control system with reference to standalone financial statements and such internal financial controls with reference to standalone financial statements were operating effectively as at March 31, 2026, based on the criteria for internal financial control with reference to standalone financial statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For SMV & CO
Chartered Accountants
FRN:015630S

R. Vamsi Krishna
FRN
015630S
HYD
Chartered Accountants

CA R VAMSI KRISHNA
Proprietor
M. No. 229292
UDIN: 26229292TQGWS1679

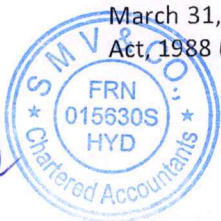
Place: Hyderabad
Date: 05.10.2026

ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements section of our report of even date)

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

- (i) In respect of fixed assets
 - a) A. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant, and Equipment, capital work-in-progress, and relevant details of Right-of-Use assets.
B. The Company has maintained proper records showing full particulars of intangible assets.
 - b) Some of the property, plant and equipment, capital work-in-progress, and Right-of-Use assets were physically verified during the year by the Management in accordance with a program of verification, which in our opinion provides for physical verification of all the property, plant and equipment, capital work-in-progress and Right-of-Use assets at reasonable intervals having regard to the size of the Company and the nature of its activities. According to the information and explanations given to us, no material discrepancies were noticed in such verification.
 - c) The Company does not have any Immovable properties registered on it. So, clause 3(i)(c) is not applicable
 - d) The Company has not revalued any of its property, plant, and equipment (including right-of-use assets) and intangible assets during the year.
 - e) No proceedings have been initiated during the year or are pending against the Company as of March 31, 2026, for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.



(ii)

a) The inventories except for goods-in-transit and stock held with third parties were physically verified during the year by the Management at reasonable intervals. In our opinion and according to the information and explanations given to us, the coverage and procedure of such verification by the Management is appropriate having regard to the size of the Company and the nature of its operations. For stocks held with third parties at the year-end, the Management has carried out physical verification and written confirmations have also been obtained. In respect of goods-in-transit, the goods have been received subsequent to the year-end. No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories / alternate procedures performed, as applicable, when compared with books of account.

b) The Company does not have any working capital limits sanctioned during the year.

(iii) The company has acquired 84.40% stake in Co Options Corporation Private Limited.

(iv) The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of investments made.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits. Hence, reporting under clause (v) of the Order is not applicable.

(vi) The maintenance of cost records has been specified by the Central Government under subsection (1) of section 148 of the Companies Act and such accounts and records have been so made and maintained;

(vii) In respect of statutory dues:

a. Undisputed statutory dues, including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, cess, and other material statutory dues applicable to the Company have been regularly deposited by it with the appropriate authorities in all cases during the year.

b. There were no undisputed amounts payable in respect of Goods and Services Tax, Provident Fund, Employees' State Insurance, Income, Sales Tax, Service Tax, the duty of Custom, the duty of Excise, Value Added Tax, cess, and other material statutory dues in arrears as at March 31, 2026, for a period of more than six months from the date they became payable.



Nature Name of the Statute	of Dues	Period to which the amount relates	Amount due	Due date	Date of payment
CBDT	Income Tax	A.Y. 2025-26	Rs. 2,46,93,368/-	30/09/2025	Not Paid
CBDT	Income Tax	A.Y. 2024-25	Rs. 1,30,25,630/-	30/09/2024	Not Paid
CBDT	Income Tax	A.Y. 2023-24	Rs. 1,04,71,890/-	30/09/2023	Not Paid
CBDT	Income Tax	A.Y. 2022-23	Rs. 44,45,730/-	30/09/2022	Not Paid

- c. Details of statutory dues referred to in sub-clause (a) above which have not been deposited as on March 31, 2026 on account of disputes are given below:

(viii) There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income-tax Act, 1961 (43 of 1961) during the year.

(ix)

- In our opinion, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.
- The Company has not been declared a willful defaulter by any bank or financial institution or Government or any Government authority.
- The Company has not taken any term loan during the year and there are no unutilized term loans at the beginning of the year hence, reporting under clause (ix)(c) of the Order is not applicable.
- On an overall examination of the standalone financial statements of the Company, funds raised on a short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
- On an overall examination of the standalone financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
- The Company has not raised loans during the year on the pledge of securities held in its subsidiaries.

(x)

- The Company has not raised the money by way of issuing securities during the year.
- During the year, the Company has approved the acquisition/takeover of 5,19,84,788 equity shares of face Value of ₹10 each, representing 84.40% equity stake in Co-Options Corporation Private Limited, for consideration other than cash. The said acquisition is proposed to be discharged through issuance of 20,79,39,152 equity shares of face value of ₹10 each by way of preferential allotment on swap basis, in accordance with the approved share swap ratio of 4:1, i.e., 4 (Four) equity shares of the Company for every 1 (One) equity share held in Co-Options Corporation Private Limited .



(xi)

- a. To the best of our knowledge, no material fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- b. To the best of our knowledge, no report under sub-section (12) of Section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
- c. We have taken into consideration the whistle-blower complaints received by the Company during the year and provided to us when performing our audit.

(xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

(xiii) In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, where applicable, for all transactions with the related parties, and the details of related party transactions have been disclosed in the standalone financial statements, etc. as required by the applicable accounting standards.

(xiv)

- a. In our opinion, the Company has an adequate internal audit system commensurate with the size and the nature of its business.
- b. We have considered, the internal audit reports issued to the Company during the year under audit.

(xv) In our opinion during the year, the Company has not entered into any non-cash transactions with any of its directors or directors of its holding company, subsidiary company, or persons connected with such directors, and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi)

a) The Company is not required to be registered (b), (c) under Section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause (xvi)(a), (b), and (c) of the Order is not applicable.

d) The Group does not have any Core Investment Company as part of the group and accordingly reporting under clause (xvi)(d) of the Order is not applicable.

(xvii) The Company has not incurred cash losses during the financial year covered by our audit and in the immediately preceding financial year.

(xviii) There is no resignation of the statutory auditors during the year.



(xix) On the basis of the financial ratios, aging and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) The provisions of Corporate Social Responsibility (CSR) as specified under Section 135 of the Companies Act, 2013 are applicable to the Company during the year, and the Company has complied with the applicable requirements in respect of CSR activities in accordance with the provisions of the said Act.

(xxi) According to the information and explanations given to us, we report that CARO is applicable only to the Company which is incorporated in India. In respect of GLOBE MULTI VENTURES LIMITED (CIN: L52110MH1985PLC293393)

For SMV & CO
Chartered
Accountants
FRN:015630S



CA R VAMSI KRISHNA
Proprietor
M. No. 229292
UDIN: 26229292TQGWR51679

Place: Hyderabad
Date: 05.10.2026

GLOBE MULTI VENTURES LIMITED

(formerly known as Globe Commercials Limited)

CIN:L52110MH1985PLC293393

Regd. off: 04,Prathmesh Leela CHS Ltd,new MHB Colony,Gorai Rd,Near Sai Lee Hospital,Mumbai,Maharastra 400002

Corp.off:Plot No. 54 & 55, A.G. Arcade, Balaji Co-operative Society, Transport Road, Secunderabad, Telangana- 500009

Standalone Balance sheet as on March 31,2026

(In Lakhs)

	Particulars	Note No.	For the Year Ended	
			01-04-2025	01-04-2024
			31-03-2026	31-03-2025
			(Audited)	(Audited)
I.	ASSETS			
(1)	<u>Non - current assets</u>			
	(a) Property,Plant and Equipment		-	-
	(b) Non Current investments	2	287.00	287.00
	(c) Intangible assets		-	-
	(d) Capital Work In Progress		-	-
	(e) Financial assets		-	-
	(i) Investments		-	-
	(ii) Others		-	-
	(e) Deferred tax assets (net)		-	-
	(f) Other non - current assets		-	-
	(e) Long term loans and advances	3	518.59	493.00
(2)	<u>Current assets</u>			
	(a) Inventories	4	1,058.54	758.85
	(b) Financial assets		-	-
	(i) Investments		-	-
	(ii) Trade receivables	5	5,156.44	4,110.96
	(iii) Cash and cash equivalents	6	10.36	6.26
	(iv) Bank balances other than cash and cash equivalents		-	-
	(v) Others		-	-
	(c) Other current assets	7	30.15	37.58
	(d) Short term loans and advances			
	Total Assets		7,061.08	5,693.65
II.	EQUITY AND LIABILITIES			
(1)	<u>Equity</u>			
	(a) Equity Share capital	8	600.20	600.20
	(b) Other equity	9	1,996.62	1,251.03
	<u>Liabilities</u>			
(2)	<u>Non - current liabilities</u>			
	(a) Financial liabilities			
	(i) Long Term Borrowings	10	147.10	147.10
	(ii) Lease Liabilities		-	-
	(iii) Other Financial Liabilities		-	-
	(b) Deferred Tax Liability (net)		-	-
	(c) Other long term liabilities		-	-
(3)	<u>Current liabilities</u>			
	(a) Financial liabilities			
	(i) Short Term Borrowings		-	-
	(ii) Trade payables	11	3,584.59	3,276.28
	a)Total outstanding dues of micro enterprises and small enterprises		-	-
	b)Total outstanding dues of creditors others than micro		-	-
	(iii) Other financial liabilities		-	-
	(b) Provisions	12	708.39	392.71
	(c) Other current liabilities	13	24.18	26.33
	Total Equity and Liabilities		7,061.08	5,693.65

For SMV & Co
Chartered Accountants
FRN:015630S

R Vamsi Krishna
Proprietor
M. No. 229292
UDIN: 26229292TQGWRS1679

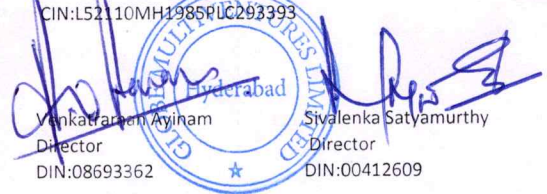
Place: Hyderabad
Date: 05.10.2026



For and on behalf of the board of directors of
GLOBE MULTI VENTURES LIMITED
CIN:L52110MH1985PLC293393

Venkataraman Ayinam
Director
DIN:08693362

Sivalenka Satyamurthy
Director
DIN:00412609



Globe Multi Ventures Limited
Formerly : Globe Commericals Limited
CIN: L52110MH1985PLC293393

Regd. off: 04,Prathmesh Leela CHS Ltd,new MHB Colony,Gorai Rd,Near Sai Lee Hospital,Mumbai- 400002,Maharashtra

Corp. Off: Plot No. 54 & 55, A.G. Arcade, Balaji Co-operative Society, Transport Road, Secunderabad - 500009, Telangana

Standalone Statement of Profit and Loss for the period ended on March 31, 2026

(Rs. In Lakhs)

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I. Revenue from operations	14	22,235.67	20,344.61
II. Other income		-	-
III. Total Revenue (I+II)		22,235.67	20,344.61
IV. Expenses:			
Cost of materials consumed		-	-
Purchase of Traded Goods	15	21,060.77	19,772.93
Changes in inventories of finished goods & Raw Materials	16	(299.69)	(594.49)
Employee benefits expenses	17	76.14	61.97
Finance costs		-	-
Depreciation and amortization expense		-	-
Other expenses	18	346.55	256.22
Total expenses (IV)		21,183.76	19,496.63
V. Profit/(Loss) before exceptional items and tax (III-IV)		1,051.91	847.99
VI. Exceptional items (Prior Period)		-	-
VII. Profit/(Loss) before tax (V - VI)		1,051.91	847.99
VIII. Tax expenses :			
(1) Current tax		306.32	246.93
(2) Deferred tax		-	-
(3) Income tax relating to earlier years		-	-
Total Tax Expenses (VIII)		306.32	246.93
IX. Profit/(Loss) for the period from continuing operations (VII- VIII)		745.60	601.05
X. Profit/(Loss) for the period from discontinued operations		-	-
XI. Tax expenses of discontinued operations		-	-
XII. Profit/(Loss) after tax for the period from discontinued operations (X-XI)		-	-
XIII. Profit/(Loss) for the period		745.60	601.05
XIV. Other comprehensive income			
(A) (i) Items that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
(B) (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
XV. Total Comprehensive income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other comprehensive income for the period)		-	-
XVI. Earnings per equity share (for continuing operation):			
- Basic (Rs.)		12.42	10.01
- Diluted (Rs.)		12.42	10.01
XVII. Earnings per equity share (for discontinued operation):			
- Basic (Rs.)		-	-
- Diluted (Rs.)		-	-
XVIII. Earnings per equity share (for discontinued & continuing operations):			
- Basic (Rs.)		12.42	10.01
- Diluted (Rs.)		12.42	10.01

Significant accounting policies and estimates

1

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached.

For SMV & Co

Chartered Accountants

FRN:0147415

R Vamsi Krishna

Proprietor

Membership No. 229292

UDIN: 26229292TQGWSR51679

Place: Hyderabad

Date: 05.10.2026

For and on behalf of the Board of Directors

Globe Multi Ventures Limited

CIN: L52110MH1985PLC293393

Venkataram Ayinam

Director

DIN:08693362

Sivalenka Satya Murthy

Director

DIN:00412609

GLOBE MULTI VENTURES LIMITED
(formerly known as Globe Commercials Limited)

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

Particulars	As at March 31,2026		As at March 31,2025	
Cash Flow from Operating Activities				
Net Profit before tax	1,051.91	-	847.98	-
Cash flow before working capital changes		1,051.91		847.98
Increase/(Decrease) in Current Liabilities				
Trade Payables	308.31	-	(1,005.50)	-
Other Current Liabilities	(2.15)	-	6.68	-
Short-term Provisions	315.67	-	257.37	-
(Increase)/Decrease in Current Assets				
Inventories	(299.69)	-	(594.49)	-
Trade Receivables	(1,045.48)	-	753.36	-
Other Current Assets	7.43	-	(16.14)	-
Cash generated from operations		(715.91)		(598.72)
Income taxes Paid	(306.00)	(306)	(246.93)	(246.93)
Net Cash flow from Operating Activities		29.69		(845.65)
Cash flow from Investing Activities				
Change in Long-term Loans & Advances	(25.59)		-	
Net Cash Flow from Investing Activities		(25.59)		-
Cash Flow from Financing Activities				
Net Cash Flow from Financing Activities				
Net Increase/(Decrease) in Cash		4.10		2.33
Add: Cash and cash equivalents at the beginning of the year		6.26		3.93
Cash and cash equivalents at the end of the year		10.36		6.26

For SMV & Co
Chartered Accountants
FRN:015630S

R Vamsi Krishna
Proprietor
M. No. 229292
UDIN: 26229292TQGWR51679

Place:Hyderabad
Date: 05.10.2026

For and on Behalf of Board of Directors of
Globe Multi Ventures Limited
CIN:L52110MH1985PLC293393

Venkatraman Aynam
Director
DIN:08693362

Sivalenka Satyamurthy
Director
DIN:00412609

Globe Multi Ventures Limited
Standalone Statement of changes in equity for the year ended March 31, 2026

(a) Equity Share capital

Particulars	Note No.	(Rs in Lakhs.)	
		As at March 31, 2026	As at March 31, 2025
Balance at the beginning of the year		600.20	600.20
Changes in Equity Share Capital due to prior period errors		-	-
Restated balance at the beginning of the reporting year	8	-	-
Changes in equity share capital during the year		-	-
Balance at the end of the year		600.20	600.20

(b) Other Equity

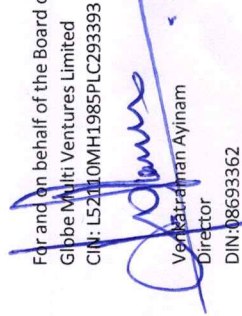
Particulars	Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus		Other Comprehensive Income	Money received against share warrants	Total
			General Reserve	Retained Earnings			
Balance as at 1st April, 2024	-	-	-	649.98	-	-	649.98
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	649.98	-	-	649.98
Profit/(Loss) for the period	-	-	-	601.05	-	-	601.05
Reclassification of OCI into Retained earning	-	-	-	-	-	-	-
Other Comprehensive Income (net of tax)	-	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-	-	-	-	-
Transfer from retained earnings	-	-	-	-	-	-	-
Transfer to general reserve	-	-	-	-	-	-	-
Final Dividend	-	-	-	-	-	-	-
Dividend distribution tax	-	-	-	-	-	-	-
Balance as at 31st March, 2025	-	-	-	1,251.03	-	-	1,251.03

Balance as at 1st April, 2025	-	-	-	1,251.03	-	1,251.03
Changes in accounting policy or prior period errors	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	-	-	-
Profit/(Loss) for the period	-	-	-	1,251.03	-	1,251.03
Reclassification of OCI into Retained earnings	-	-	-	745.60	-	745.60
Other Comprehensive Income (net of tax)	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-	-	-	-
Transfer from retained earnings	-	-	-	-	-	-
Transfer to general reserve	-	-	-	-	-	-
Final Dividend	-	-	-	-	-	-
Dividend distribution tax	-	-	-	-	-	-
Balance as at 31st March, 2026	-	-	-	1,996.63	-	1,996.63

Summary of material accounting policies

The accompanying notes are an integral part of the financial statements.

For and on behalf of the Board of Directors
Globe Multi Ventures Limited
CIN: L52100MH1985PLC293393

 Venkatarman Ayinam
Director
DIN: 08693362

 Sivalenka Sava Murthy
Director
DIN: 00412609



Place: Hyderabad
Date: 05.10.2026

Globe Multi Ventures Limited
Notes to Standalone financial statements for the year ended 31 March, 2026

Note - 1.

(A) Company Overview

Globe Multi Ventures Limited (CIN: L52110MH1985PLC293393) incorporated on under the provisions of the Companies Act, 2013 with the Registrar of companies,. Its registered office is Plot No. 54 & 55, A.G. Arcade, Balaji Co-operative Society, Transport Road, Secunderabad - 500009, Telangana

The Standalone financial statements for the year ended on 31st March, 2026 are approved by the Board of Directors and authorised for issue.

(B) Significant accounting policies

1.1 Basis of preparation of financial statements

The financial statements of the company have been prepared under the historical cost convention, in accordance with generally accepted accounting principles in India (Indian GAAP) on an accrual basis. The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounts) Rules, 2014, and the relevant provisions of the Companies Act, 2013, to the extent applicable and the guidance notes, standards issued by the Institute of Chartered Accountants of India. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard required a change in the accounting policy hitherto in use.

1.2 Use Of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

1.3 Property, Plant and Equipment

Fixed assets are stated at cost, after reducing accumulated depreciation and impairment up to the date of the Balance Sheet. Direct costs are capitalized until the assets are ready for use and include financing costs relating to any borrowing attributable to acquisition of construction of those fixed assets which necessarily take a substantial period of time to get ready for their intended use. Capital work in progress includes the cost of fixed assets that are not yet ready for their intended use. Intangible assets, if any, are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

1.4 Depreciation

Depreciation on fixed assets is determined based on the estimated useful life of the assets using the written down value method as prescribed under the schedule II to the Companies Act, 2013. Individual assets costing less than Rs. 5000.00 or less are depreciated within a year of acquisition. Depreciation on assets purchased/sold during the period is proportionately charged. Leasehold land is amortized on a straight line basis over the period of lease. Intangible assets, if any, are amortized over their useful life on a straight line method.

1.5 Employee benefits

Short Term benefits are recognized as an expense at the undiscounted amount in the statement of Profit and Loss of the year in which related service is rendered. Retirement benefits in form of gratuity, leave encashment etc. will be accounted for on accrual basis. The company has not incurred any liabilities in this respect till the end of the year. Provisions of Employees' Provident Fund and Miscellaneous Provisions Act and Payment of gratuity act are not applicable to the company. However, there is no liability accrued in this respect as on the end of the financial year.

Globe Multi Ventures Limited
Notes to Standalone financial statements for the year ended 31 March, 2026

1.6 Government grants

Grants and subsidies from the government are recognized when there is reasonable assurance that (i) the company will comply with the conditions attached to them, and (ii) the grant/subsidy will be received.

When the grants or subsidy related to revenue, it is recognized as income on a systematic basis in the statement of profit and loss over the periods necessary to match them with the related costs, which they are intended to compensate. Where the grant relates to an asset, it is recognized as deferred income and released to income in equal amounts over the expected useful life of the related asset.

Government grants of the nature of promoters' contribution are credited to capital reserve and treated as a part of the shareholders' fund.

1.7 Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long term investments. Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

1.8 Inventories

All trading goods are valued at lower of cost and net realizable value. Cost of inventories is determined on first in first out basis. Scrap is valued at net realizable value.

Net realizable value is the estimated selling price in the ordinary course of business.

1.9 Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Sale of goods

Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods. The company collects sales taxes and value added taxes (VAT) on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from the revenue.

Income from Job work/Services

Revenue from Job work/ Services is recognized when the contractual obligation is fulfilled and goods/services are delivered to the contractee.

Interest

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable rate of interest. Interest income is included under the head "Other Income" in the statement of profit and loss.

Globe Multi Ventures Limited

Notes to Standalone financial statements for the year ended 31 March, 2026

1.10 Income Taxes

Tax expenses comprise current and deferred tax. Current Income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred Income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidences that they can be realized against future taxable profits. Deferred tax assets are reviewed at each reporting date.

Minimum Alternate Tax paid in a year is charged to the statement of profit and loss as current tax. The company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset in accordance with the guidance note on accounting for credit available in respect of minimum alternate tax under the income tax act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement." The company reviews the "MAT credit entitlement" at each reporting date.

1.11 Provisions and contingent liabilities

The company recognizes a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a present obligation that cannot be estimated reliably or a possible or present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

1.12 Earning Per Share

Earning per share are calculated by dividing the net profit or loss after taxes for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating, diluted earnings per share, the net profit/ (loss) for the year attributable to equity shareholders and weighted average number of shares outstanding during the year are adjusted for the effects of dilutive potential equity shares.

1.13 Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

Globe Multi Ventures Limited
Notes to Standalone financial statements for the year ended 31 March, 2026

1.14 Financial Assets

- i) The Company classifies its financial assets as those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and those to be measured at amortized cost.
- ii) Trade receivables represent receivables for goods sold by the Company up to the end of the financial year. The amounts are generally unsecured and are usually received as per the terms of payment agreed with the customers. The amounts are presented as current assets where receivable is due within 12 months from the reporting date.
- iii) Trade receivables are impaired using the lifetime expected credit loss model under simplified approach. The Company uses a matrix to determine the impairment loss allowance based on its historically observed default rates over expected life of trade receivables and is adjusted for forward looking estimates. At every reporting date, the impairment loss allowance, if any, is determined and updated and the same is deducted from Trade Receivables with corresponding charge/credit to the standalone Statement of Profit and Loss.
- iv) A financial asset is derecognized only when the Company has transferred the rights to receive cash flows from the financial asset or when it has transferred substantially all the risks and rewards of the asset, or when it has transferred the control of the asset.

1.14 Financial Liabilities

- (i) Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.
- (ii) Trade Payables represent liabilities for goods and services provided to the Company up to the end of the financial year. The amounts are unsecured and are usually paid as per the terms of payment agreed with the vendors. The amounts are presented as current liabilities unless payment is not due within 12 months after the reporting period.
- (iii) Financial assets and Financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

1.15 Current and Non-Current Classification

- i) The Normal Operating Cycle for the Company has been assumed to be of twelve months for classification of its various assets and liabilities into "Current" and "Non-Current".
- ii) The Company presents assets and liabilities in the balance sheet based on current and non-current classification.
- iii) An asset is current when it is (a) expected to be realised or intended to be sold or consumed in normal operating cycle; (b) held primarily for the purpose of trading; (c) expected to be realised within twelve months after the reporting period; (d) Cash and cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current.
- iv) An liability is current when (a) it is expected to be settled in normal operating cycle; (b) it is held primarily for the purpose of trading; (c) it is due to be discharged within twelve months after the reporting period; (d) there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. All other liabilities are classified as non-current.

Globe Multi Ventures Limited

Notes to Standalone financial statements for the year ended 31 March, 2026

1.16 Related Party Transactions

i) A related party is a person or entity that is related to the reporting entity preparing its financial statement

a) A person or a close member of that person's family is related to reporting entity if that person;

- a. has control or joint control of the reporting entity;
- b. has significant influence over the reporting entity; or
- c. is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.

b) An entity is related to a reporting entity if any of the following conditions applies;

- a. the entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others);

- b. One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member);

- c. Both entities are joint ventures of the same third party;

- d. One entity is a joint venture of a third entity and the other entity is an associate of the third entity;

- e. The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity;

- f. The entity is controlled or jointly controlled by a person identified in (a);

- g. A person identified in (a)

- h. The entity, or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity.

Has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity);

A related party transaction is a transfer of resources, services or obligations between a reporting entity and a related party, regardless of whether a price is charged.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

Compensation includes all employee benefits i.e. all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered to the entity. It also includes such consideration paid on behalf of a parent of the entity in respect of the entity.

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

c) Disclosure of related party transactions as required by the IND AS is furnished in the Notes on the Standalone Financial Statements.

1.17 Operating Leases

The Company's significant leasing arrangements are in respect of operating leases for lands and mills. These leasing arrangements which are cancellable range between 11 months to 1 year, and are usually renewable by mutual consent on mutually agreeable terms. The aggregate lease rentals payable are charged as rent in the Statement of Profit and Loss in respect of short term and low value leases and hence considered the same to be short term lease in nature under IND AS 116. Accordingly no further disclosures are applicable.

Globe Multi Ventures Limited
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 2
NON CURRENT INVESTMENTS (at Cost)

a. Details of Other Investments

Name of the Body Corporate	Subsidiary / Associate / JV/ Controlled Entity / Others	No. of Shares / Units		Quoted / Unquoted	Partly Paid / Fully paid	Amount (₹)	
		As at March 31, 2026	As at March 31, 2025			As at 31 March 2026	As at March 31, 2025
Transparent Finance private Limited	Associate	13.6	13.6	Unquoted	Fully Paid	136	136
Dharukhana steel private limited	Associate	0.08	0.08	Unquoted	Fully Paid	80	80
Shiv Shivam Developers Private Limited	Associate	1.5	1.5	Unquoted	Fully Paid	15	15
Hanumantha Properties Private Limited	Associate	0.56	0.56	Unquoted	Fully Paid	56	56
Total						287	287

Globe Multi Ventures Limited
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 3

Long Term Loans and Advances

(Rs in Lakhs.)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured, Considered good Advances	518.59	493.00
Total	518.59	493.00

Note No : 4

Inventories

(Rs in Lakhs.)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Finished goods (Agri)	1,058.54	758.85
Total	1,058.54	758.85

Note No : 5

Trade receivables

(Rs in Lakhs.)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured, considered good		
Due from others	5,156.44	4,110.96
Total	5,156.44	4,110.96
TRADE RECEIVABLES AGEING SCHEDULE		
Undisputed, considered good		
- not yet due	-	-
- less than 6 months	5,156.44	4,110.96
- 6 months to 1 year	-	-
- 1 year to 2 years	-	-
- 2 year to 3 years	-	-
- More than 3 years	-	-

Note No : 6

Cash and cash equivalents

(Rs in Lakhs.)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Cash and Bank Balances	10.36	6.26
Total	10.36	6.26

Note No : 7

Other financial assets

(Rs in Lakhs.)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Other Receivable	30.15	37.58
Total	30.15	37.58

Globe Multi Ventures Limited
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 8

Equity Share capital

(Rs in Lakhs.)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	No. of shares	Amount	No. of shares	Amount
(a) Authorised Equity shares of par value Rs 10/- each	100.00	1,000.00	100.00	1,000.00
	100.00	1,000.00	100.00	1,000.00
(b) Issued, subscribed and fully paid up Equity shares of par value Rs 10/- each at the beginning of the year	60.02	600.20	60.02	600.20
Changes during the year	-	-	-	-
At the end of the year	60.02	600.20	60.02	600.20

- (c) The Company has only one class of equity shares having a par value of Rs10/- per share. Each holder of equity shares is entitled to one vote per share. The holders of Equity Shares are entitled to receive dividends as declared from time to time. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

- (d) Shareholders holding more than 5 % of the equity shares in the Company :

(Rs in Lakhs.)

Name of shareholder	As at 31st March, 2026		As at 31st March, 2025	
	No. of shares held	% of holding	No. of shares held	% of holding
MOTITREE SALES PRIVATE LIMITED	5.0	8.33	5.00	8.33

- (e) Shares held by the promoter and promoter's group at the end of the year

Name of Promoters	As at 31st March, 2026		As at 31st March, 2025	
	No. of shares held	% of total shares	No. of shares held	% of total shares
Venkatraman Ayinam	1.21	2.02	1.21	2.02
Sivalenka Satya Murthy	1.60	2.67	1.60	2.67

Globe Multi Ventures Limited
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 9

Other equity

(Rs in Lakhs.)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
(a) Securities Premium Reserve				
Balance as per last account	-			
Add: Received during the year on allotment and issue of shares	-		-	
Less: Utilization	-	-	-	-
(b) Revaluation Reserve	-			
(c) Retained earnings	-			
Balance as per Last Account	1,251.03		649.98	
Add : Surplus as per Statement of Profit and Loss	745.60		601.05	
Other Comprehensive Income(net of tax)	-		-	
Amount available for appropriation	1,996.63		1,251.03	
Less : Appropriations:	-			
Dividend on equity shares	-		-	
Tax on dividend	-		-	
Transfer to general reserve	-		-	
Balance at the end of the year	-	1,996.63		1,251.03
(d) Other Comprehensive Income (OCI)	-			
Balance as per Last Account	-		-	
Add: Other comprehensive income for the year	-		-	
Less: Transfer to retained earnings	-	-	-	-
Total		1,996.63		1,251.03

Note No : 10

Non-Current financial Liabilities

(Rs in Lakhs.)

Particulars	As at 31st March, 2026	As at 31st March, 2025
<u>Long Term Borrowings</u>		
Secured		
Others	-	-
Unsecured		
Debentures	-	-
Others	147	147
Lease Liabilities	-	-
Other Financial Liabilities	-	-
Total	147.10	147.10

Globe Multi Ventures Limited
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 11
Trade Payables

(Rs in Lakhs.)

Particulars	As at 31st March, 2026	As at 31st March, 2025
<u>Total outstanding dues of micro enterprises, small enterprises & medium enterprises</u>		
Creditors for goods	-	-
Creditors for services	-	-
<u>Total outstanding dues of creditors other than micro enterprises, small enterprises & medium enterprises</u>		
Creditors for goods	3,584.59	3,276.28
Creditors for services	-	-
Total	3,584.59	3,276.28
TRADE PAYABLES AGEING SCHEDULE (Outstanding for following periods from due date of payment)		
<u>MSME</u>		
- less than 1 year	-	-
- 1 year to 2 years	-	-
- 2 year to 3 years	-	-
- More than 3 years	-	-
<u>OTHERS</u>		
- less than 1 year	3,584.59	3,276.28
- 1 year to 2 years	-	-
- 2 year to 3 years	-	-
- More than 3 years	-	-

Note No : 12
Other Current liabilities

(Rs in Lakhs.)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Advances from Customers		
Other Current Liabilities	24.19	26.34
Total	24.19	26.34

Note No : 13
Non-Current provisions

(Rs in Lakhs.)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Audit fee Payable	1.25	1.25
Director Remuneration Payable	6.50	6.50
Godown Rent payable	0.35	0.35
Hamali Charges Payable	9.16	8.36
Lorry Freight Payable	7.13	6.74
Provision for tax	666.21	359.89
Salaries Payable	6.35	4.19
Wages Payable	4.29	2.17
Other Payable	7.15	3.27
Total	708.39	392.71

Globe Multi Ventures Limited
Notes Forming part of Standalone Financial Statements (Contd.)

Note No : 14

Revenue From Operations

(Rs.In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Sale of Agri Commodities	22,236	20,344.61
Total	22,235.67	20,344.61

Note No : 15

Purchase of Traded Goods

(Rs.In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Purchase of Agri Commodities	21,061	19,772.93
Total	21,060.77	19,772.93

Note No : 16

Changes in Inventory of Finished goods, Work in Porgress & Stock-in-Trade

(Rs.In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
(Increase)/ Decrease in Stocks		
Stock at the end of the Year:		
Finished Goods	1,058.54	758.85
TOTAL(A)		
Less: Stock at the Beginning of the year		
Finished Goods	758.85	164.36
TOTAL(B)		
Total(B-A)	(299.69)	(594.49)

Note No : 17

Employee Benefit expenses

(Rs.In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Salaries and Incentives	76.14	61.97
Staff Welfare Expenses	-	-
Directors Remuneration and Allowances	-	-
Total	76.14	61.97

Note No : 18

Other Expenses

(Rs.In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Audit Fee	1.25	1.25
Bank Charges	0.18	0.16
BSE Ltd (Expenses)	5.34	4.98
Metropolitian Stock Exchanges	1.04	0.80
CDSL AMC Charges	0.86	0.60
Office Expenses	4.62	3.53
Other Expenses	13.36	10.57
Professional Fees	1.20	0.90
Rent paid	6.00	4.80
NDSL Maintenance Charges	1.23	0.87
RTA expenses	47.56	3.99
Hamali Charges	81.36	72.97
Lorry Charges	26.71	21.08
Godown Rent	9.19	8.49
Wages	57.46	46.35
Sortex expenses	14.75	13.97
Labour charges	35.45	28.68
Repairs and maintainance	13.26	8.36
Electricity charges	9.25	6.35
Office Mainatainace	9.11	7.11
Travelling Expenses	7.36	10.46
Total	346.55	256.22

Globe Multi Ventures Limited

Notes Forming part of Standalone Financial Statements (Contd.)

NOTE: 19: Earning Per Share (EPS)

(Rs in Lakhs.)

Particulars	Year Ended	
	March 31, 2026	March 31, 2025
Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	745.60	601.05
Weighted Average number of equity shares used as denominator for calculating EPS	60.02	60.02
Basic and Diluted Earnings per share	12.42	10.01
Face Value per equity share	10.00	10.00

NOTE: 20: Disclosures

The following disclosures shall be made where Loans or Advances in the nature of loans granted to Promoters, Directors, KMPs and the related parties, either severally or jointly with any other person:

(Rs in Lakhs.)

Sr.No	Type Of Borrowers	Amount Of Loan or Advance in the nature of loan Outstanding	Percentage to the Loans & Advances in the nature of Loans
1	Promoters	-	-
2	Directors	-	-
3	KMPs	-	-
4	Related Parties	-	-

NOTE: 21: Contingent Liability & Capital Commitments

- a) The Company has no material contingent liabilities as at the reporting date.
b) The Company has no material capital commitments as at the reporting date.

NOTE: 22: Segment Reporting

The Company is engaged in a single line of business and operates in a single geographical segment. Hence, segment reporting as required under Ind AS 108 / AS 17 is not applicable.

NOTE: 23 : Corporate Social Responsibility

As per Section 135 of the Companies Act, 2013, a Company, meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on corporate social responsibility (CSR) activities. The areas for CSR activities are eradication of hunger and malnutrition, promoting education, art and culture, healthcare, destitute care and rehabilitation, environment sustainability, disaster relief, COVID-19 relief and rural development projects and other activities as mentioned in Schedule VII of the Companies Act, 2013. A CSR committee has been formed by the Company as per the Act. The funds were primarily utilised throughout the year on these activities which are specified in Schedule VII of the Companies Act, 2013:

(Rs in Lakhs.)

Sr.No	Particulars	Amount
1	Amount required to be spent by the company during the year	7.63
2	Amount of expenditure incurred	7.81
3	Shortfall at the end of the year	-
4	Total of previous years shortfall	-
5	Reason for shortfall	NA
6	Nature of CSR activities	Donation for activities specified under Schedule - VII of the Companies Act 2013.
7	Details of related party transactions (In relation to CSR)	NIL

Calculation of Corporate Social Responsibility amount:

		(Rs in Lakhs.)
Sr.No	Financial Year	Profit for CSR
1	24-25	601.05
2	23-24	305.41
3	22-23	237.78
Net profit as per section 198		1144.24
Average profit of last three years		381.41
Minimum amount of CSR (2% of average profit of last three years)		7.63

Note-24: Related Party Disclosures:

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

i) List of Related parties where control exists and related parties with whom transactions have taken place and relationships:

Sr. No.	Name of the Related Party	Relationship
1	Venkatraman Ayinam	Promoter
2	Sivalenka Satya Murthy	Promoter

ii) Transactions during the period with related parties:

			(Rs in Lakhs.)
Sr. No.	Name of the Related Party	Nature of Transactions	For the Year 25-26
1	Venkatraman Ayinam	Nil	-
2	Sivalenka Satya Murthy	Nil	-

NOTE: 25 : Immovable Property Not Held In Company's Name

All the immovable properties disclosed in the financial statements are held in the name of the Company. Accordingly, the disclosure requirements regarding immovable properties not held in the Company's name are not applicable.

Note: 26: Details Of Benami Property

"No proceedings have been initiated or are pending against the company under the Prohibition of Benami Property Transactions Act, 1988 and rules made there under."

Note : 27: Registration Of Charges or Satisfaction with Registrar of Companies

During the year, the Company has not entered into any transactions requiring the creation or satisfaction of charges. Accordingly, there are no charges that are required to be registered or satisfied with the Registrar of Companies under the

Note : 28: Undisclosed Income

The Company has not surrendered or disclosed any income in the tax assessments under the Income Tax Act, 1961 which has not been recorded in the books of accounts. Accordingly, the requirement to disclose details of such transactions is not applicable.

Note : 29: Details of Crypto / Virtual Currency

The Company has not traded or invested in crypto currency or virtual currency during the financial year. Accordingly, the disclosure requirements related to crypto currency or virtual currency are not applicable.

For and on behalf of the Board of Directors
Globe Multi Ventures Limited
CIN: L52110MH1985PLC293393

Venkatraman Ayinam
Director
DIN:08693362

Sivalenka Satya Murthy
Director
DIN:00412609

Place: Hyderabad
Date: 05.10.2026



Globe Multi Ventures Limited

Ratio Analysis

Particulars	Numerator/Denominator	Year ended	
		25-26	24-25
a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	1.45	1.33
(b) Debt-Equity Ratio	$\frac{\text{Debt}}{\text{Equity}}$	0.06	0.08
	Debt	147.10	147.10
	Equity = Equity Share Capital+ Other Equity	2,596.83	1,851.23
(c) Operating Margin	$\frac{\text{Earnings before Interest and Tax less Other Income}}{\text{Value of Sales \& Services}}$	0.05	0.04
(d) Inventory turnover Ratio	$\frac{\text{Total turnover}}{\text{Average Inventories}}$	24.47	44.07
(e) Trade receivable turnover ratio	$\frac{\text{Average Inventory} = \frac{\text{Opening Inventory} + \text{Closing Inventory}}{2}}{\text{Average Account Receivable}}$	908.70	461.61
	$\frac{\text{Total Turnover}}{\text{Average Account Receivable}}$	8.62	4.39
(f) Net profit Margin	$\frac{\text{Net Profit after Tax}}{\text{Total Turnover}}$	0.03	0.03
(g) Current liability ratio	$\frac{\text{Average Account Receivable} = \frac{\text{Opening accounts receivables} + \text{Closing accounts receivables}}{2}}{\text{Total Current Liabilities}}$	2,578.22	4,633.70
	$\frac{\text{Total Current Liabilities}}{\text{Total Liabilities}}$	0.61	0.65

GLOBE MULTI VENTURES LIMITED (formerly known as Globe Commercials Limited) CIN:LS2110MH1985PLC293393 Regd. off: 04,Prathmesh Leela CHS Ltd,New MHB Colony,Gorai Rd,Near Sai Lee Hospital,Mumbai,Maharashtra 400002 Corp. Off: Plot No. 54 & 55, A.G. Arcade, Balaji Co-operative Society, Transport Road, Secunderabad - 500009, Telangana E-mail: - globemultiventures@gmail.com Website: www.globecommercialsltd.com									
Segment Report - Standalone									
Sr.No	Particulars	For the Quarter Ended			For the Half Year ended			For the Year Ended	
		31-03-2026 (Audited)	31-12-2025 (UnAudited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Segment Revenue								
	Sale of Agri Commodities	5,848.99	5,828.12	7,049.24	11,177.11	11,318.15	22,235.67	20,144.61	
	Total Revenue	5,848.99	5,828.12	7,049.24	11,177.11	11,318.15	22,235.67	20,144.61	
2	Less:Disinvestment Revenue	-	-	-	-	-	-	-	
3	Net sales / Income from operations	5,848.99	5,828.12	7,049.24	11,177.11	11,318.15	22,235.67	20,144.61	
4	Segment results profit/(loss) before tax, interest and depreciation	116.99	431.83	297.79	548.81	419.01	1,051.91	847.98	
5	Total	116.99	431.83	297.79	548.81	419.01	1,051.91	847.98	
6	Less: Un allocable Expenses	-	-	-	-	-	-	-	
7	Finance Cost	-	-	-	-	-	-	-	
8	Exceptional Items	-	-	-	-	-	-	-	
9	Total Profit before tax	116.99	431.83	297.79	548.81	419.01	1,051.91	847.98	

For and on behalf of the board of directors of
GLOBE MULTI VENTURES LIMITED
CIN:LS2110MH1985PLC293393

Place:Hyderabad
Date:

Venkatraman Avinam
Director
DIN:08693362

Sivalenka Satyamurthy
Director
DIN:00412609



[Signature]



[Signature]