



Globus Spirits Limited

(Corporate Identity Number: L74899DL1993PLC052177)

F-0, Ground Floor, The Mira Corporate Suites, Plot No. 1 & 2,
Ishwar Nagar, Mathura Road, New Delhi - 110065. **Tel.:** +011-66424400,
E-mail: corporateoffice@globusgroup.in, **Web:** www.globusspirits.com

Dated :07th May 2026

The National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G
BandraKurla Complex,
Bandra (E),
Mumbai – 400 051

The BSE Limited
PhirozeJeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400 001

Sub: Outcome of the Board of Directors' Meeting held on 07th May, 2026

Dear Sir,

This is with reference to the above captioned subject; we would like to inform you that the Board of Directors of the Company in their meeting held on 07th May 2026 (commenced at 12.00 Noon and concluded at 3:55 PM), have, inter-alia, considered and approved the following business:

- 1) Please find herewith the Audited Standalone and Consolidated Financial Results for the 4th quarter and year ended 31st March 2026 along with the Report of Auditors thereon with an unmodified opinion;
- 2) Further note that The Board of Directors has recommended dividend of 65.30%, i.e. Re.6.53/- per equity share for the FY 2025-26 subject to final approval of shareholders;
- 3) The Board has approved the allotment of 12373 equity shares of face value of Rs.10/- each fully paid up to the eligible employees of the company upon exercise of the options vested with them under the employee Stock Option Plan 2021 ("ESOP 2021"). The said shares will rang Pari-passu with the existing shares of the company in all respects including dividend. Consequent to the aforesaid allotment the issued, subscribed and paid-up equity share capital of the company will be increased to Rs.29,08,03,410/- (consisting of 2,90,80,341 equity shares of Rs.10/- each).
- 4) The Board has appointed M/s SCV & Co., LLP (Chartered Accounts) as Internal Auditor of the company for the Financial Year 2026-27.

Thanking You
Yours faithfully
For **Globus Spirits Ltd.**

Santosh Kumar Pattanayak
Company Secretary
ACS-18721

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Sub: Declaration Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 with respect to unmodified opinion in the Auditors Report on the Annual Financial Statements/ Results for the Financial Year ended 31stMarch, 2026

Dear Sir,

In terms of Regulation 33 (3) (d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company M/s Walker Chandio&Co. LLP, Chartered Accountants has issued the Auditor's Report with unmodified opinion on the Audited Financial Results of the Company for the Financial Year ended on 31stMarch, 2026.

Kindly take the same on record.

Thanking You

Thanking You
Yours faithfully
for **Globus Spirits Ltd.**

Santosh Kumar Pattanayak
Company Secretary
ACS-18721

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**BROTHERS
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Walker Chandlok & Co LLP

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Independent Auditor's Report on Consolidated Annual Financial Results of the Globus Spirits Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Globus Spirits Limited

Opinion

1. We have audited the accompanying consolidated annual financial results ('the Statement') of Globus Spirits Limited ('the Holding Company'), its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') and its joint venture, for the year ended March 31, 2026, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of other auditor on separate audited financial results of the subsidiary, as referred to in paragraph 13 below, the Statement:
 - (i) includes the annual financial results of the entities listed in Annexure 1;
 - (ii) presents consolidated financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group and its joint venture for the year ended March 31, 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Group and its joint venture, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us together with the audit evidence obtained by the other auditor in terms of their report referred to in paragraph 13 of the Other Matter section below, is sufficient and appropriate to provide a basis for our opinion.



Chartered Accountants

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandlok & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

Independent Auditor's Report on Consolidated Annual Financial Results of the Globus Spirits Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

Emphasis of Matter

4. We draw attention to Note 6 of the accompanying Statement regarding the search and seizure operation carried out by the Income Tax Department and assessment orders received by the Holding Company. The Holding Company's management has filed an appeal under section 246A of the Income-tax Act, 1961 and has determined that no adjustments are required to the accompanying Statement in respect of the aforesaid assessment based on the factors elaborated in the said Note.

Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Statement

5. The Statement has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and other comprehensive income, and other financial information of the Group including its joint venture in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33. The respective Board of Directors of the companies included in the Group and its joint venture are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group and its joint venture, and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
6. In preparing the Statement, the respective Board of Directors of the companies included in the Group and its joint venture, are responsible for assessing the ability of the Group and its joint venture, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
7. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group and its joint venture.

Auditor's Responsibilities for the Audit of the Statement

8. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing specified under section 143(10) of the Act 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 this Statement.



Independent Auditor's Report on Consolidated Annual Financial Results of the Globus Spirits Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

9. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the Statement, 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 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 Holding Company has adequate internal financial controls with reference to 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 Board of Directors;
 - Conclude on the appropriateness of Board of Directors 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 ability of the Group and its joint venture, 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 Statement 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 Group and its joint venture to cease to continue as a going concern;
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and
 - Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group and its joint venture, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entity included in the Statement, which has been audited by the other auditor, such other auditor remains responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.
10. We communicate with those charged with governance of the Holding Company and such other entity included in the Statement, of which we are the independent auditor, 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.
11. 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.
12. We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



Walker Chandiook & Co LLP

Independent Auditor's Report on Consolidated Annual Financial Results of the Globus Spirits Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

Other Matter

13. We did not audit the annual financial results of one subsidiary included in the Statement whose financial information reflects total assets of ₹ 347.27 lakh as at March 31, 2026, total revenues of ₹ 377.53 lakh, total net loss after tax and total comprehensive loss of ₹ 158.12 lakh, and net cash outflows of ₹ 78.84 lakh for the year ended on that date, as considered in the Statement. These annual financial results have been audited by other auditor whose audit report has been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the audit report of such other auditor, and the procedures performed by us as stated in paragraph 12 above.

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the report of the other auditor.

14. The Statement includes the consolidated financial results for the quarter ended March 31, 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

For **Walker Chandiook & Co LLP**
Chartered Accountants
Firm's Registration No.: 001076N/N500013


Abhishek Lakhotia
Partner
Membership No. 502667



UDIN: 26502667WHRKMU1095

Place: New Delhi
Date: May 7, 2026

Walker ChandioK & Co LLP

Independent Auditor's Report on Consolidated Annual Financial Results of the Globus Spirits Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

Annexure 1

List of entities Included in the Statement

Holding Company
Globus Spirits Limited

Subsidiary
Bored Beverages Private Limited

Joint venture
Globus ANSA Private Limited



Globus Spirits Limited

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**STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE
QUARTER AND YEAR ENDED MARCH 31, 2026**

(All amounts are in Indian ₹ lakh except share data)

S. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
		Refer note 9		Refer note 9		
1. Income						
(a) Revenue from operations	85,108.14	93,836.42	87,543.91	361,278.16	351,932.62	
(b) Other income	491.27	272.32	366.33	1,276.83	971.85	
Total income	85,599.41	94,108.74	87,910.24	362,554.99	352,904.47	
2. Expenses						
(a) Cost of materials consumed	44,448.55	46,525.92	48,177.66	183,872.66	180,362.87	
(b) Changes in inventories of finished goods and work-in-progress	(4,558.57)	439.42	(2,545.34)	(4,396.60)	(611.04)	
(c) Excise duty on sales	21,877.00	22,162.55	22,066.72	90,254.01	98,219.18	
(d) Employee benefits expense	2,761.73	3,043.97	2,254.53	11,249.37	8,877.63	
(e) Finance costs	1,648.15	1,345.23	1,304.09	5,827.13	4,600.45	
(f) Depreciation and amortisation expense	2,548.18	2,240.86	2,077.14	9,173.99	8,161.45	
(g) Other expenses	13,917.52	14,163.83	13,705.70	54,452.42	49,970.43	
Total expenses	82,642.56	89,921.78	87,040.50	350,432.98	349,580.97	
3. Profit before share of loss of investment accounted for using equity method and tax (1-2)	2,956.85	4,186.96	869.74	12,122.01	3,323.50	
4. Share of profit/ (loss) of investment accounted for using equity method	1.42	(52.62)	-	(225.44)	-	
5. Profit before tax (3-4)	2,958.27	4,134.34	869.74	11,896.57	3,323.50	
6. Tax expense						
(a) Current tax	362.68	1,134.70	142.06	2,649.93	453.17	
(b) Deferred tax	484.17	(44.54)	237.24	141.15	677.88	
7. Profit after tax (5-6)	2,111.42	3,044.18	490.44	9,105.49	2,192.45	
8. Other comprehensive income						
Items that will not be reclassified to profit or loss						
Remeasurements gain/(loss) of defined benefit plans	80.92	(78.38)	66.94	49.17	93.25	
Tax expense impact on above	(20.37)	19.73	(16.84)	(12.38)	(23.47)	
Items that will be reclassified subsequently to profit or loss						
Share of other comprehensive income of investment accounted for using equity method	-	-	-	-	-	
Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	
Total other comprehensive income/(loss)	60.55	(58.65)	50.10	36.79	69.78	
9. Total comprehensive income (7+8)	2,171.97	2,985.53	540.54	9,142.28	2,262.23	
(a) Net profit attributed to:						
Shareholders of the Holding Company	2,134.21	3,065.11	554.99	9,178.65	2,333.45	
Non-controlling interest	(22.79)	(20.93)	(64.55)	(73.16)	(141.00)	
(b) Other comprehensive income attributed to:						
Shareholders of the Holding Company	60.55	(58.65)	50.10	36.79	69.78	
Non-controlling interest	-	-	-	-	-	
(c) Total comprehensive income attributed to:						
Shareholders of the Holding Company	2,194.76	3,006.46	605.09	9,215.44	2,403.23	
Non-controlling interest	(22.79)	(20.93)	(64.55)	(73.16)	(141.00)	
10. Paid-up equity share capital (face value of ₹ 10/- each)	2,906.79	2,897.21	2,888.83	2,906.79	2,888.83	
11. Other equity				106,230.06	96,389.43	
12. Earnings per equity share ("EPS") (not annualized for the quarter)						
(a) Basic	7.37	10.59	1.92	31.70	8.08	
(b) Diluted	7.36	10.51	1.91	31.65	8.05	



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NOTES TO THE STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

1. Operating Segments Disclosure as per Ind AS 108 'Operating Segments':

(All amounts are in Indian ₹ lakh)

S. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1.	Segment revenue					
(a)	Manufacturing	44,213.17	54,952.06	49,058.67	199,660.41	190,340.40
(b)	Consumer	26,452.24	27,594.19	25,083.15	106,640.95	99,483.62
	Total segment revenue	70,665.41	82,546.25	74,141.82	306,301.36	289,824.02
	Inter-segment elimination	(7,434.27)	(10,872.38)	(8,664.63)	(35,277.21)	(36,110.58)
	Net segment revenue	63,231.14	71,673.87	65,477.19	271,024.15	253,713.44
	Add: Excise duty on sales	21,877.00	22,162.55	22,066.72	90,254.01	98,219.18
	Revenue from operations	85,108.14	93,836.42	87,543.91	361,278.16	351,932.62
2.	Segment results					
(a)	Manufacturing	648.50	1,673.97	(1,319.17)	2,930.39	(4,424.19)
(b)	Consumer	2,939.39	3,345.70	3,009.92	12,551.96	10,804.89
	Total segment results before tax	3,587.89	5,019.67	1,690.75	15,482.35	6,380.70
	Add: Unallocable other income	491.27	272.32	366.33	1,276.83	971.85
	Less: Unallocable other items	(1,120.89)	(1,157.65)	(1,187.34)	(4,862.61)	(4,029.05)
	Profit before tax	2,958.27	4,134.34	869.74	11,896.57	3,323.50
3.	Segment assets					
(a)	Manufacturing	105,239.60	108,393.81	111,597.65	105,239.60	111,597.65
(b)	Consumer	83,711.56	75,237.70	69,125.98	83,711.56	69,125.98
(c)	Unallocable	35,899.82	34,203.46	29,943.56	35,899.82	29,943.56
	Total assets	224,850.98	217,834.97	210,667.19	224,850.98	210,667.19

Note on segment information:

Segment assets include Property, plant and equipment, Inventories, Trade receivables and Other current assets to the extent specifically identifiable to each segment. Other assets and liabilities used in the Group's business are not identified to any of the reportable segments, as these are used interchangeably between segments. The management believes that it is currently not practicable to provide segment disclosures relating to these total assets and liabilities as allocation of such asset and liabilities would not result in any meaningful segregation.



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NOTES TO THE STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

2. Consolidated Statement of Assets and Liabilities

(All amounts are in Indian ₹ lakh)

Particulars		As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
A. ASSETS			
1. Non-current assets			
(a) Property, plant and equipment		121,388.48	98,812.92
(b) Capital work-in-progress		3,680.85	14,989.35
(c) Right-of-use assets		3,244.56	2,700.17
(d) Goodwill		47.89	47.89
(e) Other intangible assets		252.29	307.99
(f) Investment accounted for using the equity method		627.56	-
(g) Financial assets			
(i) Investments		0.30	0.30
(ii) Other financial assets		3,796.77	2,353.16
(h) Income-tax assets (net)		427.12	881.57
(i) Other non-current assets		8,154.27	8,562.08
Total non-current assets		141,620.09	128,655.43
2. Current assets			
(a) Inventories		28,665.06	20,886.99
(b) Financial assets			
(i) Trade receivables		32,136.88	32,298.92
(ii) Cash and cash equivalents		1,040.77	1,518.18
(iii) Bank balances other than cash and cash equivalents above		6,024.81	7,669.53
(iv) Loans		1.85	6.58
(v) Other financial assets		1,574.71	2,178.93
(c) Other current assets		13,786.81	17,452.63
Total current assets		83,230.89	82,011.76
TOTAL ASSETS (1+2)		224,850.98	210,667.19
B. EQUITY AND LIABILITIES			
1. Equity			
(a) Equity share capital		2,906.79	2,888.83
(b) Other equity		106,230.06	96,389.43
Equity attributable to the owners of the Holding Company		109,136.85	99,278.26
Non-controlling interest		(213.25)	(140.09)
Total equity		108,923.60	99,138.17
2. Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings		22,325.19	16,192.64
(ii) Lease liabilities		775.91	464.39
(b) Provisions		731.90	422.85
(c) Deferred tax liabilities (net)		9,150.53	8,997.00
(d) Other non current liabilities		197.66	210.94
Total non-current liabilities		33,181.19	26,287.82
3. Current liabilities			
(a) Financial liabilities			
(i) Borrowings		29,182.83	37,029.73
(ii) Lease liabilities		458.66	298.41
(iii) Acceptances		19,950.35	24,092.69
(iv) Trade payables			
- Total outstanding due to micro enterprises and small enterprises		5,010.85	5,690.95
- Total outstanding dues of creditors other than micro enterprises and small enterprises		19,426.80	13,038.57
(v) Other financial liabilities		1,865.94	1,805.06
(b) Other current liabilities		6,165.21	2,748.09
(c) Provisions		685.55	537.70
Total current liabilities		82,746.19	85,241.20
TOTAL EQUITY AND LIABILITIES (1+2+3)		224,850.98	210,667.19



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NOTES TO THE STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

3. Consolidated Statement of Cash Flows

(All amounts are in Indian ₹ lakh)

	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
		(Audited)	(Audited)
A	Cash flow from operating activities		
	Profit before share of loss of investment accounted for using equity method and tax	11,896.57	3,323.50
	Adjustment for :		
	Share of loss of investment accounted for using equity method	225.44	-
	Depreciation and amortisation expense	9,173.99	8,161.45
	Share based payment to employees	1,424.63	742.10
	Balances written off	30.07	199.55
	Allowance for expected credit loss	307.46	200.21
	Liabilities/provisions no longer required, written back	(247.46)	(83.60)
	Finance costs	5,827.13	4,600.45
	Interest income	(863.08)	(759.00)
	Amortisation of deferred government grants	(13.28)	(13.27)
	Gain on disposal of property, plant and equipment	(40.91)	-
	Gain on termination of lease liabilities	(37.66)	-
	Operating profit before working capital changes	27,682.90	16,371.39
	Adjustments for working capital changes :		
	- Decrease/(increase) in financial and other assets	3,834.29	(12,990.16)
	- Increase in inventories	(7,778.07)	(1,990.07)
	- Decrease/(increase) in trade receivables	(145.42)	(5,056.88)
	- Increase/(decrease) in trade payables	5,955.59	(12,687.33)
	- (Decrease)/increase in acceptances	(4,142.34)	24,092.69
	- Increase/(decrease) in liabilities and provisions	3,568.71	(728.38)
	Cash generated from operations	28,975.66	7,011.26
	Income taxes paid (net of refunds)	(2,195.48)	(298.13)
	Net cash generated from operating activities (A)	26,780.18	6,713.13
B	Cash flow from investing activities		
	Payment for acquisition of property, plant and equipment and intangible assets	(19,144.77)	(20,816.75)
	Proceeds from disposal of property, plant and equipment	257.74	-
	Investment accounted for using the equity method	(853.00)	-
	Loans given	(1.85)	(5.15)
	Loans received	6.58	-
	Bank deposits placed	(5,200.08)	(945.51)
	Proceeds from bank deposits	5,890.56	349.94
	Interest received	543.47	643.01
	Net cash used in investing activities (B)	(18,501.35)	(20,774.46)
C	Cash flow from financing activities		
	Proceeds from issue of equity shares	17.96	6.57
	Proceeds from long term borrowings	31,700.35	13,412.25
	Repayment of long term borrowings	(31,073.06)	(5,386.07)
	(Repayment)/proceeds in short term borrowings (net)	(2,320.85)	13,439.35
	Finance costs paid	(5,730.75)	(4,429.83)
	Repayment of principal portion of lease liabilities	(430.10)	(464.02)
	Payment of interest portion of lease liabilities	(120.34)	(77.06)
	Dividend paid	(799.45)	(1,010.43)
	Net cash (used in)/flow from financing activities (C)	(8,756.24)	15,490.76
D	Net (decrease)/increase in cash and cash equivalents during the year (A+B+C)	(477.41)	1,429.43
	Cash and cash equivalents at the beginning of the year	1,518.18	88.75
	Cash and cash equivalents at the year end	1,040.77	1,518.18



Globus Spirits Limited

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NOTES TO THE STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

- 4 The above Consolidated Financial Results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 7, 2026.
- 5 The above Consolidated Financial Results are extracted from the Audited Consolidated Financial Statements, which are prepared in accordance with Indian Accounting Standards ('Ind AS') as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulation").
- 6 During the year ended March 31, 2023, the Income Tax Department had carried out search and seizure operation at the various premises of the Holding Company from January 30, 2023 to February 3, 2023 under section 132 of the Income-tax Act, 1961 ('IT Act'). The Holding Company had received assessment orders ('Orders') for the last 10 assessment years (AY 2014-15 to AY 2023-24) in April 2024 which disallowed certain expenses. The Holding Company has no tax demand for the assessment years 2014-15 to 2020-21 and for the remaining 3 assessment years, the amount of aggregate tax demand is ₹ 4,093.82 lakh and the Holding Company has paid ₹ 3,043.76 lakh under protest.
The Holding Company evaluated the demand orders after considering all available records and facts known to it, the Holding Company filed an appeal before Hon'ble Commissioner of Income Tax (Appeals) during the year ended March 31, 2025 against the aforesaid demand orders for all the assessment years covered by the Orders.

While the uncertainty exists regarding the outcomes of the aforesaid assessment proceedings, the management of the Holding Company has obtained views from an external legal counsel in relation to its tax position on the aforesaid matters and also conducted an independent review of documents and information available with it, which supports management contentions. Based on above, the Holding Company believes that it can succeed in the appeals filed against the aforesaid demand orders and ultimately no liability will devolve on the Holding Company. Accordingly no provision for any liability has been made in the consolidated financial results.
- 7 The Board of Directors have recommended a dividend of ₹ 6.53 per equity share of face value of ₹ 10.00 each for the year ended March 31, 2026. The payment is subject to approval of shareholders in the upcoming Annual General Meeting.
- 8 During the year ended, the Holding Company has allotted 179,643 equity shares of ₹ 10.00 each upon exercise of stock options issued under the Employee Stock Option Plan 2021. On allotment, the equity share capital of the Holding Company stands increased to 29,067,968 equity shares of ₹ 10.00 each.
- 9 Figures for the quarter ended March 31, 2026 and March 31, 2025 represent the difference between the audited figures in respect of full financial year and the unaudited published figures of nine months ended December 31, 2025 and December 31, 2024 respectively. The Consolidated Financial Results for the year ended March 31, 2026 have been audited by the Statutory auditors and Consolidated Financial Results for the quarter ended March 31, 2026 have been reviewed by the statutory auditors.
- 10 Figures of previous period/year have been regrouped/rearranged wherever necessary. The impact of the same is not material to the users of the Statement.

For and on behalf of Board of Directors of
Globus Spirits Limited

Shekhar
Swarup

Digitally signed by
Shekhar Swarup
Date: 2026.05.07
13:50:04 +05'30'

Shekhar Swarup
Joint Managing Director
DIN: 00445241

Place: New Delhi
Date: May 7, 2026



Walker ChandioK & Co LLP

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New Delhi – 110 001
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Independent Auditor's Report on Standalone Annual Financial Results of Globus Spirits Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Globus Spirits Limited

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of Globus Spirits Limited ('the Company') for the year ended March 31, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
 - (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

4. We draw attention to Note 6 of the accompanying Statement regarding the search and seizure operation carried out by the Income Tax Department and assessment orders received by the Company. The Company's management has filed an appeal under section 246A of the Income-tax Act, 1961 and has determined that no adjustments are required to the accompanying Statement in respect of the aforesaid assessment based on the factors elaborated in the said Note.

Our opinion is not modified in respect of this matter.

Chartered Accountants

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune



Walker ChandioK & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

Walker ChandioK & Co LLP

Independent Auditor's Report on Standalone Annual Financial Results of Globus Spirits Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

Responsibilities of Management and Those Charged with Governance for the Statement

5. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
6. In preparing the Statement, the Board of Directors 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.
7. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

8. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.
9. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, 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 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 in place an adequate internal financial controls with reference to financial statements 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 Board of Directors;



Walker ChandioK & Co LLP

Independent Auditor's Report on Standalone Annual Financial Results of Globus Spirits Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

- Conclude on the appropriateness of the Board of Directors' 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 Statement 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; and
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
10. 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.
11. 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.

Other Matter

12. The Statement includes the financial results for the quarter ended March 31, 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For **Walker ChandioK & Co LLP**
Chartered Accountants
Firm's Registration No.: 001076N/N500013


Abhishek Lakhotia
Partner
Membership No. 502667



UDIN: 26502667RQLZNP7538

Place: New Delhi
Date: May 7, 2026

Globus Spirits Limited

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STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(All amounts are in Indian ₹ lakh except share data)

S. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
		Refer note 9		Refer note 9		
1.	Income					
(a)	Revenue from operations	85,072.57	93,770.89	87,495.96	360,900.63	351,750.23
(b)	Other income	495.75	274.60	363.99	1,284.65	961.78
	Total income	85,568.32	94,045.49	87,859.95	362,185.28	352,712.01
2.	Expenses					
(a)	Cost of materials consumed	44,401.80	46,507.81	48,162.27	183,733.51	180,280.43
(b)	Changes in inventories of finished goods and work-in-progress	(4,553.36)	415.67	(2,555.13)	(4,403.16)	(575.44)
(c)	Excise duty on sales	21,867.03	22,132.32	22,047.84	90,094.11	98,154.85
(d)	Employee benefits expense	2,744.85	3,014.05	2,229.16	11,147.76	8,773.36
(e)	Finance costs	1,648.16	1,345.22	1,304.07	5,827.09	4,600.42
(f)	Depreciation and amortisation expense	2,547.88	2,240.58	2,076.69	9,172.87	8,159.87
(g)	Other expenses	13,905.83	14,157.65	13,696.37	54,332.95	49,800.84
	Total expenses	82,562.19	89,813.30	86,961.27	349,905.13	349,194.33
3.	Profit before tax (1-2)	3,006.13	4,232.19	898.68	12,280.15	3,517.68
4.	Tax expense					
(a)	Current tax	362.68	1,134.70	142.06	2,649.93	453.17
(b)	Deferred tax	484.17	(44.54)	126.69	141.15	567.33
5.	Profit after tax (3-4)	2,159.28	3,142.03	629.93	9,489.07	2,497.18
6.	Other comprehensive income					
	Items that will not be reclassified to profit or loss					
	Remeasurements gain/(loss) of defined benefit plans	80.92	(78.38)	66.94	49.17	93.25
	Tax expense impact on above	(20.37)	19.73	(16.84)	(12.38)	(23.47)
	Total other comprehensive income/(loss)	60.55	(58.65)	50.10	36.79	69.78
7.	Total comprehensive income (5+6)	2,219.83	3,083.38	680.03	9,525.86	2,566.96
8.	Paid-up equity share capital (face value of ₹ 10/- each)	2,906.79	2,897.21	2,888.83	2,906.79	2,888.83
9.	Other equity				106,731.46	96,580.42
10.	Earnings per equity share ("EPS") (EPS for the quarter not annualized)					
(a)	Basic	7.46	10.85	2.18	32.77	8.65
(b)	Diluted	7.45	10.78	2.17	32.72	8.61



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NOTES TO THE STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

1. Operating Segments Disclosure as per Ind AS 108 'Operating Segments':

(All amounts are in Indian ₹ lakh)

S. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1.	Segment revenue					
(a)	Manufacturing	44,213.17	54,952.06	49,058.67	199,660.41	190,340.40
(b)	Consumer	26,426.64	27,558.89	25,054.08	106,423.32	99,365.56
	Total segment revenue	70,639.81	82,510.95	74,112.75	306,083.73	289,705.96
	Inter-segment elimination	(7,434.27)	(10,872.38)	(8,664.63)	(35,277.21)	(36,110.58)
	Net segment revenue	63,205.54	71,638.57	65,448.12	270,806.52	253,595.38
	Add: Excise duty on sales	21,867.03	22,132.32	22,047.84	90,094.11	98,154.85
	Revenue from operations	85,072.57	93,770.89	87,495.96	360,900.63	351,750.23
2.	Segment results					
(a)	Manufacturing	648.50	1,673.97	(1,319.17)	2,930.39	(4,424.19)
(b)	Consumer	2,986.63	3,444.49	3,069.03	12,939.83	11,009.11
	Total segment results before tax	3,635.13	5,118.46	1,749.86	15,870.22	6,584.92
	Add: Unallocable other income	495.75	274.60	363.99	1,284.65	961.78
	Less: Unallocable other items	(1,124.75)	(1,160.87)	(1,215.17)	(4,874.72)	(4,029.02)
	Profit before tax	3,006.13	4,232.19	898.68	12,280.15	3,517.68
3.	Segment assets					
(a)	Manufacturing	105,239.60	108,393.81	111,597.65	105,239.60	111,597.65
(b)	Consumer	83,364.29	74,909.28	68,860.52	83,364.29	68,860.52
(c)	Unallocable	36,877.38	35,132.42	30,495.96	36,877.38	30,495.96
	Total assets	225,481.27	218,435.51	210,954.13	225,481.27	210,954.13

Note on segment information:

Segment assets include Property, plant and equipment, Inventories, Trade receivables and Other current assets to the extent specifically identifiable to each segment. Other assets and liabilities used in the Company's business are not identified to any of the reportable segments, as these are used interchangeably between segments. The management believes that it is currently not practicable to provide segment disclosures relating to these total assets and liabilities as allocation of such asset and liabilities would not result in any meaningful segregation.



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NOTES TO THE STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

2. Standalone Statement of Assets and Liabilities

(All amounts are in Indian ₹ lakh)

	Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
A.	ASSETS		
1.	Non-current assets		
	(a) Property, plant and equipment	121,387.00	98,810.57
	(b) Capital work-in-progress	3,680.85	14,989.35
	(c) Right-of-use assets	3,244.56	2,700.17
	(d) Intangible assets	251.80	307.34
	(e) Financial assets		
	(i) Investments	1,453.29	600.29
	(ii) Loans	200.00	-
	(ii) Other financial assets	3,796.77	2,353.16
	(f) Income-tax assets (net)	426.91	880.53
	(g) Other non-current assets	8,154.27	8,562.08
	Total non-current assets	142,595.45	129,203.49
2.	Current assets		
	(a) Inventories	28,604.50	20,811.69
	(b) Financial assets		
	(i) Trade receivables	31,954.98	32,246.66
	(ii) Cash and cash equivalents	1,039.02	1,504.20
	(iii) Bank balances other than cash and cash equivalents above	5,998.36	7,580.64
	(iv) Loans	1.85	6.58
	(v) Other financial assets	1,562.32	2,168.36
	(c) Other current assets	13,724.79	17,432.51
	Total current assets	82,885.82	81,750.64
	TOTAL ASSETS (1+2)	225,481.27	210,954.13
B.	EQUITY AND LIABILITIES		
1.	Equity		
	(a) Equity share capital	2,906.79	2,888.83
	(b) Other equity	106,731.46	96,580.42
	Total equity	109,638.25	99,469.25
	Liabilities		
2.	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	22,325.19	16,192.64
	(ii) Lease liabilities	775.91	464.39
	(b) Provisions	731.90	422.85
	(c) Deferred tax liabilities (net)	9,150.53	8,997.00
	(d) Other non current liabilities	197.66	210.94
	Total non-current liabilities	33,181.19	26,287.82
3.	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	29,182.83	37,029.73
	(ii) Lease liabilities	458.66	298.41
	(iii) Acceptances	19,950.35	24,092.69
	(iv) Trade payables		
	- Total outstanding due to micro enterprises and small enterprises	5,010.13	5,690.28
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	19,370.06	13,016.29
	(v) Other financial liabilities	1,853.84	1,794.96
	(b) Other current liabilities	6,150.41	2,737.00
	(c) Provisions	685.55	537.70
	Total current liabilities	82,661.83	85,197.06
	TOTAL EQUITY AND LIABILITIES (1+2+3)	225,481.27	210,954.13



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NOTES TO THE STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

3. Standalone Statement of Cash Flows

(All amounts are in Indian ₹ lakh)

	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
		(Audited)	(Audited)
A	Cash flow from operating activities		
	Profit before tax	12,280.15	3,517.68
	Adjustment for :		
	Depreciation and amortisation expense	9,172.87	8,159.87
	Share based payment to employees	1,424.63	742.10
	Balances written off	30.06	139.47
	Allowance for expected credit loss	300.47	200.21
	Liabilities/provisions no longer required, written back	(247.46)	(83.60)
	Finance costs	5,827.09	4,600.42
	Interest income	(873.20)	(748.93)
	Amortisation of deferred government grants	(13.28)	(13.27)
	Gain on disposal of property, plant and equipment	(40.91)	-
	Gain on termination of lease liabilities	(37.66)	-
	Operating profit before working capital changes	27,822.76	16,513.95
	Adjustments for working capital changes :		
	- Decrease/(increase) in financial and other assets	3,882.20	(12,966.39)
	- Increase in inventories	(7,792.81)	(1,939.89)
	- Decrease/(increase) in trade receivables	(8.79)	(5,025.66)
	- Increase/(decrease) in trade payables	5,921.08	(12,694.28)
	- (Decrease)/increase in acceptances	(4,142.34)	24,092.69
	- Increase/(decrease) in liabilities and provisions	3,563.27	(728.88)
	Cash generated from operations	29,245.37	7,251.54
	Income taxes paid (net of refunds)	(2,196.31)	(297.32)
	Net cash flow from operating activities (A)	27,049.06	6,954.22
B	Cash flow from investing activities		
	Payment for acquisition of property, plant and equipment and intangible assets	(19,144.68)	(20,814.68)
	Proceeds from disposal of property, plant and equipment	257.74	-
	Investment in subsidiary	-	(222.96)
	Investment in jointly controlled entity	(853.00)	-
	Loans given	(201.85)	(5.15)
	Loans received	6.58	-
	Bank deposits placed	(5,200.08)	(945.51)
	Proceeds from bank deposits	5,835.72	337.08
	Interest received	541.53	631.32
	Net cash used in investing activities (B)	(18,758.04)	(21,019.90)
C	Cash flow from financing activities		
	Proceeds from issue of equity shares	17.96	6.57
	Proceeds from long term borrowings	31,700.35	13,412.25
	Repayment of long term borrowings	(31,073.06)	(5,386.07)
	(Repayment)/proceeds in short term borrowings (net)	(2,320.85)	13,439.35
	Finance costs paid	(5,730.71)	(4,429.80)
	Repayment of principal portion of lease liabilities	(430.10)	(464.02)
	Payment of interest portion of lease liabilities	(120.34)	(77.06)
	Dividend paid	(799.45)	(1,010.43)
	Net cash (used in)/flow from financing activities (C)	(8,756.20)	15,490.79
D	Net (decrease)/increase in cash and cash equivalents during the year (A+B+C)	(465.18)	1,425.11
	Cash and cash equivalents at the beginning of the year	1,504.20	79.09
	Cash and cash equivalents at the year end	1,039.02	1,504.20



Globus Spirits Limited

Regd. Office: F-0, Ground Floor, Delhi-110006, The Mira Corporate Suites, Plot No. 1 & 2 Ishwar Nagar, Mathura Road, New Delhi - 110065

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NOTES TO THE STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

- 4 The above Standalone Financial Results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 7, 2026.
- 5 The above Standalone Financial Results are extracted from the Audited Standalone Financial Statements, which are prepared in accordance with Indian Accounting Standards ('Ind AS') as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulation").
- 6 During the year ended March 31, 2023, the Income Tax Department had carried out search and seizure operation at the various premises of the Company from January 30, 2023 to February 3, 2023 under section 132 of the Income-tax Act, 1961 ('IT Act'). The Company had received assessment orders ('Orders') for the last 10 assessment years (AY 2014-15 to AY 2023-24) in April 2024 which disallowed certain expenses. The Company has no tax demand for the assessment years 2014-15 to 2020-21 and for the remaining 3 assessment years, the amount of aggregate tax demand is ₹ 4,093.82 lakh and the Company has paid ₹ 3,043.76 lakh under protest. The Company evaluated the demand orders after considering all available records and facts known to it, the Company filed an appeal before Hon'ble Commissioner of Income Tax (Appeals) during the year ended March 31, 2025 against the aforesaid demand orders for all the assessment years covered by the Orders.

While the uncertainty exists regarding the outcomes of the aforesaid assessment proceedings, the management of the Company has obtained views from an external legal counsel in relation to its tax position on the aforesaid matters and also conducted an independent review of documents and information available with it, which supports management contentions. Based on above, the Company believes that it can succeed in the appeals filed against the aforesaid demand orders and ultimately no liability will devolve on the Company. Accordingly no provision for any liability has been made in the standalone financial results.
- 7 The Board of Directors have recommended a dividend of ₹ 6.53 per equity share of face value of ₹ 10.00 each for the year ended March 31, 2026. The payment is subject to approval of shareholders in the upcoming Annual General Meeting.
- 8 During the year ended, the Company has allotted 179,643 equity shares of ₹ 10.00 each upon exercise of stock options issued under the Employee Stock Option Plan 2021. On allotment, the equity share capital of the Company stands increased to 29,067,968 equity shares of ₹ 10.00 each.
- 9 Figures for the quarter ended March 31, 2026 and March 31, 2025 represent the difference between the audited figures in respect of full financial year and the unaudited published figures of nine months ended December 31, 2025 and December 31, 2024 respectively. The Standalone Financial Results for the year ended March 31, 2026 have been audited by the Statutory auditors and Standalone Financial Results for the quarter ended March 31, 2026 have been reviewed by the statutory auditors.
- 10 Figures of previous period/year have been regrouped/rearranged wherever necessary. The impact of the same is not material to the users of the Statement.

For and on behalf of Board of Directors of
Globus Spirits Limited

Shekhar
Swarup

Digitally signed by
Shekhar Swarup
Date: 2026.05.07
13:49:21 +05'30'



Shekhar Swarup
Joint Managing Director
DIN: 00445241

Place: New Delhi
Date: May 7, 2026