Globe Fincap Limited

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Particulars	**As at September 30, 2026 (Unaudited)**	**As at March 31, 2026 (Audited)**
Assets		
Financial assets		
(a) Cash & cash equivalents	1,929.13	6,621.33
(b) Bank Balance other than cash & cash equivalents	6,273.18	5,273.18
(c) Loans	1,73,516.44	1,01,109.28
(d) Securities for trade	205.09	68.69
(e) Investments	7,721.96	3,346.76
(f) Other financial assets	4,539.20	4,185.16
Total	**1,94,185.00**	**1,20,604.40**
Non-financial assets		
(a) Current tax assets (Net)	168.74	186.95
(b) Deferred Tax Asset (Net)	45.82	186.95
(c) Property, plant and equipment	54.50	186.95
(d) Right of use assets	7.49	186.95
(e) Other non-financial assets	1,953.77	186.95
(f) Assets held for sale	69.08	186.95
Total	**2,299.40**	**1,121.69**
Total Assets	**1,96,484.40**	**1,21,726.09**
Liabilities and equity		
Liabilities		
Financial Liabilities		
(a) Trade Payable		
Total outstanding dues of micro enterprises and small enterprises	-	0.15
small enterprises	0.72	7.70
(b) Debt Securities	40,854.95	10,000.00
(c) Borrowings (other than debt securities)	95,486.44	56,152.64
(d) Other Financial Liabilities	294.11	149.12
	1,36,636.22	**66,309.61**
Non-Financial Liabilities		
(a) Current tax liabilities	-	-
(b) Provisions	96.60	92.00
(c) Other non-financial liabilities	101.98	217.36
	198.58	**309.36**
Equity		
(a) Equity Share Capital	667.84	667.84
(b) Other Equity	58,981.76	55,900.20
Total equity	**59,649.60**	**56,568.04**
	1,96,484.40	**1,23,187.01**

For Globe Fincap Limited

Sahil Mendiratta
Digitally signed by Sahil Mendiratta
Date: 2026.11.05 19:51:55 +05'30'

Sahil Mendiratta
(Whole Time Director)
DIN:-03422102

Arpit Agarwal
Digitally signed by Arpit Agarwal
Date: 2026.11.05 19:52:19 +05'30'

Arpit Agarwal
(Whole Time Director)
DIN:-03422036

Place : New Delhi
Date : November 05, 2026

Globe Fincap Limited
Standalone statement of cash flows

(Rs. In Lakhs)

	Particulars	For the half-year ended September 30, 2026	For the half-year ended September 30, 2025
A	**Cash Flows from Operating Activities**		
	Profit before tax	4,008.83	2,204.13
	Adjustments for:		
	Depreciation and amortization	16.03	15.53
	Impairment on financial instruments	1,602.55	744.95
	Unrealised net loss / (gain) on fair value change of financial instrument on Inventories	(1,185.39)	(731.37)
	Effective Interest rate (EIR) adjustment for financial instrument	62.64	3.52
	(Gain)/ loss on sale of Investments	(1,204.72)	(802.15)
	Unwinding of discount on security deposit	0.13	0.11
	Dividend Income	(24.41)	(18.76)
	Interest cost on lease liabilities	0.91	1.43
	Operating Profit before working capital changes	**3,276.57**	**1,417.39**
	Changes in working capital		
	(Increase)/ decrease in inventories	1,048.99	721.18
	(Increase)/ decrease in loans & advances	(74,009.71)	(10,146.97)
	(Increase)/ decrease in Other assets	(1,290.18)	3,253.04
	Increase/ (decrease) in Trade payables	(7.13)	(5.46)
	Increase/ (decrease) in Other liabilities and provisions	39.69	(132.43)
	Cash flow from operating activities post working capital changes	**(70,941.77)**	**(4,893.25)**
	Income taxes (paid)	(722.51)	(450.35)
	Net cash flows from operating activities (A)	**(71,664.28)**	**(5,343.60)**
B	**Cash Flows from Investing Activities**		
	(Purchase) of Property, plant and equipment including right of use assets	(1.57)	(1.37)
	Sale proceeds of Property, plant and equipment including assets held for sale	- -	0.15
	(Purchase) of Investments	(3,792.07)	(1,198.28)
	Proceeds from sale of investments (excluding PMS)	621.59	639.73
	Dividend Income	24.41	18.76
	Net cash flow from investing activities (B)	**(3,147.64)**	**(541.31)**
C	**Cash Flows from Financing Activities**		
	Proceeds / (repayment) from borrowings (other than debt securities)	34,200.48	2,630.27
	Proceeds/(repayment) from debt securities	30,854.95	-
	Interest cost on lease liabilities	(0.91)	(1.43)
	Principal repayment of lease liabilities	(5.48)	(4.95)
	Net cash flow from financing activities (C)	**65,049.04**	**2,623.89**
	Net Increase/(decrease) in cash and cash equivalents	**(9,762.88)**	**(3,261.02)**
	Cash and cash equivalents at beginning of year	6,143.80	253.57
	Cash and cash equivalents at end of period	**(3,619.08)**	**(3,007.45)**
	Components of cash and cash equivalents:		
	Cash on hand	0.43	0.23
	Balances with banks in current accounts	1,928.70	1,518.26
	Less : Bank Overdraft	(5,548.21)	(4,525.94)
		(3,619.08)	**(3,007.45)**

Notes :

i) The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.

ii) Figures relating to previous year have been recast where necessary to conform to figures of the current year.

For Globe Fincap Limited

Sahil Mendiratta — Digitally signed by Sahil Mendiratta Date: 2026.11.05 19:52:33 +05'30'

Sahil Mendiratta
(Whole Time Director)
DIN:-03422102

Arpit Agarwal — Digitally signed by Arpit Agarwal Date: 2026.11.05 19:52:44 +05'30'

Arpit Agarwal
(Whole Time Director)
DIN:-03422036

Place : New Delhi
Date : November 05, 2026

GLOBE FINCAP LIMITED
Registered Office: 609 Ansal Bhawan, 16 K.G.Marg, CP, Delhi
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPT 30,2026
CIN: U67120DL2008PLC176326

(Rs. in Lakhs except otherwise stated)

	Particulars	Quarter ended			Half year ended		Year ended
		Sept 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	Sept 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	March 31, 2026 (Audited)
I.	**Revenue From Operations**						
(i)	Interest Income	5,907.44	3,701.81	2,696.49	9,609.25	5,195.88	12,859.58
(ii)	Dividend Income	6.76	17.65	5.43	24.41	18.76	35.95
(iii)	Income from trading in securities	(58.96)	27.92	(14.67)	(31.04)	49.66	(5.42)
(iv)	Net gain on fair value change	442.36	899.64	80.80	1,342.00	812.34	7.22
	Total Revenue from operations (I)	**6,297.60**	**4,647.02**	**2,768.05**	**10,944.62**	**6,076.64**	**12,897.33**
II.	Other Income (II)	4.79	4.97	0.21	9.76	0.40	1.25
III.	**Total Income (1+II)**	**6,302.39**	**4,651.99**	**2,768.26**	**10,954.38**	**6,077.04**	**12,898.58**
IV.	**Expenses**						
(i)	Finance costs	2,929.46	1,731.90	1,287.02	4,661.36	2,532.19	5,641.21
(ii)	Employee Benefits Expenses	231.22	224.80	217.99	456.02	430.49	881.23
(iii)	Impairment on Financial Instruments	1,035.42	567.13	7.72	1,602.55	744.95	1,105.60
(iv)	Depreciation and Amortisation	8.10	7.93	7.87	16.03	15.53	31.06
(v)	Other expenses	105.37	104.22	87.91	209.59	149.75	294.65
	Total expenses (IV)	**4,309.57**	**2,635.98**	**1,608.51**	**6,945.55**	**3,872.91**	**7,953.75**
V.	**Profit before exceptional items and tax (III-IV)**	**1,992.82**	**2,016.01**	**1,159.75**	**4,008.83**	**2,204.13**	**4,944.83**
VI.	**Exceptional Items (net)**	**-**	**-**	**-**	**-**	**-**	**-**
VII.	**Profit before tax (V-VI)**	**1,992.82**	**2,016.01**	**1,159.75**	**4,008.83**	**2,204.13**	**4,944.83**
VIII.	Tax expense:						
	(1) Current Tax	399.89	340.83	283.85	740.72	387.40	1,328.80
	(2) Deferred Tax	75.87	110.68	(11.29)	186.55	88.52	(52.20)
	(3) Earlier Year Taxes	-	-	0.09	-	(11.14)	(18.53)
	Total Tax Expense (VI)	**475.76**	**451.51**	**272.65**	**927.27**	**464.78**	**1,258.07**
IX.	**Profit for the period / year (VII-VIII)**	**1,517.06**	**1,564.50**	**887.10**	**3,081.56**	**1,739.35**	**3,686.76**
X	**Other Comprehensive Income**						
	(i) Items that will not be reclassified to profit or loss						
	(a) Acturial Gain/(Loss) on defined benefit plans	-	-	-	-	-	8.09
	(b) Income Tax related to above mentioned item	-	-	-	-	-	(2.04)
	Other Comprehensive Income (net of tax)	-	**-**	**-**	**-**	-	**6.05**
XI	**Total Comprehensive Income for the period / year (IX+X)**	**1,517.06**	**1,564.50**	**887.10**	**3,081.56**	**1,739.35**	**3,692.81**
XII	Paid up Equity Share Capital (Face value Rs. 10/- each)	667.84	667.84	667.84	667.84	667.84	667.84
XIII	Other Equity						55,900.20
XIV	Earnings Per Share (Face Value Rs. 10/- each)						
	Basic and Diluted EPS	22.72	23.43	13.28	46.14	26.04	55.20
	(EPS for the quarter and period is not annualised)						

Notes :-

1 The above unaudited standalone financial results of Globe Fincap Limited for quarter and half year ended September 30, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on Thursday, the 05th day of November, 2026. The Statutory Auditor of the Company have carried out a Limited Review of the results and issued an unqualified report.

2 The unaudited standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other recognised accounting practices generally accepted in India, along with the circulars, guidelines and directions issued by the Reserve Bank of India ('RBI') from time to time.

3 Pursuant to the provisions of Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') and SEBI Master Circular No. SEBI/HO/DDHS/DDHS-PoD-1/P/CIR/2025/0000000103 dated July 11, 2025,, to the extent applicable to Non-Convertible Debentures (NCDs), the line items as applicable to NCDs issued by the Company are enclosed as Annexure-A.

4 Pursuant to the provisions of Regulation 54 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we state that all secured NCDs issued by the Company and outstanding as on September 30, 2026 are fully secured by pari passu charge created over all present and future loan receivables of the Company {with a minimum cover of 1.33 times of NCDs on outstanding amount). Accordingly, the Company is maintaining the asset cover of 1.33x or such higher asset cover required as per the terms & conditions given in the Offer Document{s). The details of Security Cover as per prescribed format under Regulation 54(3) of the Listing Regulations is enclosed as Annexure B.

5 ICRA Limited has assigned a credit rating of IND AA- (Stable) to the Company's Redeemable Non-Convertible Debentures. There has been no change in the credit rating during the period ended 30 September, 2026.

6 The Company is engaged primarily in the business of financing and accordingly, there are no separate reportable segments as per Ind AS 108 - Operating Segments.

7 The previous quarter/period figures have been regrouped/reclassified wherever necessary to conform to the current quarter presentation.

Sahil Mendiratta Digitally signed by Sahil Mendiratta Date: 2026.11.05 19:52:59 +05'30'

Sahil Mendiratta
(Whole Time Director)
DIN:-03422102

Arpit Agarwal Digitally signed by Arpit Agarwal Date: 2026.11.05 19:53:10 +05'30'

Arpit Agarwal
(Whole Time Director)
DIN:-03422036

Place New Delhi
Date November 05, 2026

Annexure A :

Pursuant to the provisions of Regulation 52(4) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("Listing Regulations") and SEBI Master Circular No. SEBI/HO/DDHS/DDHS-PoD-1/P/CIR/2025/0000000103 dated July 11, 2025, to the extent applicable to Non-Convertible Debentures (NCDs), the line items as applicable to NCDs issued by the Company are mentioned below:

Key Financials Ratios **(Rs. in Lakhs except otherwise stated)**

	As at / half year ended September 30, 2026	As at / year ended March 31, 2026
Debt Equity Ratio[1]	2.29	1.17
Debt Service Coverage Ratio[3]	Not Applicable	Not Applicable
Interest Service Coverage Ratio[3]	Not Applicable	Not Applicable
Total Debts to Total Assets	0.69	0.54
Net Worth (₹.in Lakhs)[2]	59,649.60	56,568.04
Net Profit after tax (₹.in Lakhs)	3,081.56	3,686.76
Earnings per share (Basic & Diluted)	46.14	55.20
Outstanding redeemable Preference Shares	Not Applicable	Not Applicable
Capital Redemption Reserve (₹.in Lakhs)	1,468.87	1,468.87
Debenture Redemption Reserve (Rs. in Lakhs)	-	-
Current Ratio[3]	Not Applicable	Not Applicable
Long Term Debt to Working Capital Ratio[3]	Not Applicable	Not Applicable
Bad Debts to Accounts Receivables Ratio[3]	Not Applicable	Not Applicable
Current Liability Ratio[3]	Not Applicable	Not Applicable
Debtors Turnover Ratio[3]	Not Applicable	Not Applicable
Inventory Turnover Ratio[3]	Not Applicable	Not Applicable
Operating Margin (%)[3]	Not Applicable	Not Applicable
Net Profit Margin (%)[4]	28.13%	28.59%
Sector Specific Ratio		
(a) GNPA %	0.87%	1.21%
(b) NNPA %	0.73%	0.64%
(c) Capital to risk-weighted assets ratio(calculated as per RBI guidelines)	31.21%	52.19%
Particulars	**(₹ in Lakhs except otherwise stated)**	**(₹ in Lakhs except otherwise stated)**
Tier-I	59,114.13	55,908.26
Tier-II	698.77	404.49
Total Capital Fund	59,812.90	56,312.75
RWA	1,84,395.66	1,07,907.13
(a) Tier I capital	30.85%	51.81%
(b) Tier II capital	0.36%	0.37%
(c) Total	31.21%	52.19%

[1] Debt Equity Ratio = (Borrowing + Debt Securities)/ (Equity share capital + Other equity)

[2] Net worth = Total Equity

[3] The company is registered under Reserve Bank of India Act, 1934 as Non Banking Financial Company, hence these ratios are generally not applicable.

[4] Net Profit Margin (%) = Profit after tax / Total Revenue from operation

(Appendix-1)

Security Cover Certificate as at September 30, 2026

(Rs. in Lakhs except otherwise stated)

Column A	Column B	Column C [i]	Column D[ii]	Column E[iii]	Column F[iv]	Column G[v]	Column H[vi]	Column H 1	Column I[vii]	Column J	Column K	Column L	Column M	Column N	Column O
Particulars		**Exclusive Charge**	**Exclusive Charge**	**Pari-Passu Charge**	**Pari-Passu Charge**	**Pari-Passu Charge**	**Assets not offered as Security**	**Debt not backed by any assets offered as security(Clause 1.9 of SEBI DT master Circular Dt. May 16, 2024.**	**Elimination (amount in negative)**	**(Total C to H)**	**Related to only those items covered by this certificate**				
	Description of asset for which this certificate relate	**Debt for which this certificate being issued**	**Other Secured Debt**	**Debt for which this certificate being issued**	**Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with paripassu charge)**	**Other assets on which there is pari-Passu charge (excluding items covered in column F)**			**debt amount considered more than once (due to exclusive plus pari passu charge)**		**Market Value for Assets charged on Exclusive basis**	**Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg.Bank Balance, DSRA market value is not applicable)**	**Market Value for Pari passu charge Assets viii**	**Carrying value/book value for pari passu charge assets where market value is not ascertainaleor applicable (For Eg. Bank Balance, DSRA market value is not applicable) ##**	**Total Value (=K+L+M+ N)**
													Relating to Column F		
		Book Value	**Book Value**	**Yes/ No**	**Book Value**	**Book Value**									
ASSETS															
Property, Plant and Equipment		-	-	-	-	-	54.50	-		54.50	-	-	-	-	-
Capital Work-in-Progress		-	-	-	-	-	-	-		-	-	-	-	-	-
Right of Use Assets		-	-	-	-	-	7.49	-		7.49	-	-	-	-	-
Goodwill		-	-	-	-	-	-	-		-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-		-	-	-	-	-	-
Intangible Assets under Development		-	-	-	-	-	-	-		-	-	-	-	-	-
Investments		-	-	-	-	-	7,721.96	-		7,721.96	-	-	-	-	-
Inventories		-	-	-	-	-	-	-		-	-	-	-	-	-
Loans #		-	-	-	41,100.85	45,445.66	86,969.93	-		1,73,516.44	-	-	-	41,100.85	41,100.85
Cash and Cash Equivalents		-	-	-	-	-	1,929.13	-		1,929.13	-	-	-	-	-
Bank balance other than cash and cash equivalents		-	6,273.18	-	-		-	-		6,273.18	-	-	-	-	-
Others		-	-	-	-	-	6,981.70	-		6,981.70	-	-	-	-	-
Total		**-**	**6,273.18**	**-**	**41,100.85**	**45,445.66**	**1,03,664.71**	**-**	**-**	**1,96,484.40**	**-**	**-**	**-**	**41,100.85**	**41,100.85**
LIABILITIES															
Debt securities to which this certificate pertains	Non-Covertible Debentures			Yes	30,854.95	-	-	-	-	30,854.95	-	-	-	-	-
Other debt sharing pari-passu charge with above debt															
Other debt				-	-	2,771.73	-	64,747.68	-	67,519.41	-	-	-	-	-
Subordinated debt			-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings			-	-	-	-	-	-	-	-	-	-	-	-	-
Bank			5,548.21	-	-	32,471.41	-	-	-	38,019.62	-	-	-	-	-
Debt Securities			-	-	-	-	-	-	-	-	-	-	-	-	-
Other financial liabilities			-	-	-	-	-	227.77	-	227.77	-	-	-	-	-
Trade payables			-	-	-	-	-	0.72	-	0.72	-	-	-	-	-
Lease Liabilities			-	-	-	-	-	13.75	-	13.75	-	-	-	-	-
Provisions			-	-	-	-	-	96.60	-	96.60	-	-	-	-	-
Others			-	-	-	-	-	101.98	-	101.98	-	-	-	-	-
Total	**-**	**-**	**5,548.21**	**-**	**30,854.95**	**35,243.14**	**-**	**65,188.50**	**-**	**1,36,834.80**	**-**	**-**	**-**	**-**	**-**
Cover on Book Value			5,548.21		30,854.95										
Cover on Market Value			5,548.21		30,854.95										
	Exclusive Security Cover Ratio		**1.13**	**Pari-Passu Security Cover Ratio**	**1.33**										

Note:

Loans have been offered for pari-passu charge based on the security cover requirement as per the terms of the offer document(s) of NCDs

Since the securities provided consist of Loans, the market value for these assets is not ascertainable. Therefore, the carrying value/book value of the pari passu charge assets has been considered.

For Globe Fincap Limited

Name:
Designation:
Date: November 05, 2026