GARG MUKESH & CO.
CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Globe Fincap Limited for the quarter and Half year ended 30th September 2026 pursuant to Regulation 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors,
Globe Fincap Limited
609, Ansal Bhawan, 16, K.G. Marg,
New Delhi – 110001

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Globe Fincap Limited** (the "Holding Company") and its subsidiaries(the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and half year ended 30th September, 2026 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the listing regulations").

2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, the circulars, guidelines and directions issued by the Reserve Bank of India ('the RBI') from time to time, applicable to NBFCs ('the RBI guidelines'), and other accounting principles generally accepted in India, and is in compliance with Regulation 33 and 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. The Statement includes the results of the following entities:

S.No	Name of the Entity	Relationship
1-	Vishwanetra Developers Private Limited	Wholly Owned Subsidiary
2-	Mahanve Properties Private Limited	Wholly Owned Subsidiary

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5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, the RBI guidelines, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement, or that it has not been prepared in accordance with the relevant prudential norms issued by the RBI in respect of income recognition, asset classification, provisioning and other related matters, to the extent applicable, or that it contains any material misstatement.

For Garg Mukesh & Co.
Chartered Accountants
Firm Registration No.: 006289N

Gaurav Kumar Gupta
Digitally signed by Gaurav Kumar Gupta
Date: 2026.11.05 19:39:22 +05'30'

GARG MUKESH & CO. Chartered Accountants GURUGRAM

CA. Gaurav Kumar Gupta
Partner
Membership No: 521850
Place: New Delhi
Date: 05.11.2026
UDIN: 26521850DOCQQ06416