

June 02, 2026

<b>To</b> <b>National Stock Exchange of India Ltd</b> Listing Compliance Department Exchange Plaza, 5th Floor, C. 1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai 400051 <b>NSE SYMBOL: GLOBECIVIL</b>	<b>To</b> <b>BSE Limited</b> Listing Compliance Department 1st Floor, Phiroze Jeejeebhoy Towers, Dalal Street Mumbai — 400001 <b>SCRIP CODE: 544424</b>
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**Subject: Corrigendum to Audited Financial Results for the quarter and year ended 31 March 2026 – Correction of Typographical Error.**

Dear Sir/Madam,

With reference to the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended 31 March 2026 submitted with the Stock Exchanges on 30 May 2026 pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that an inadvertent typographical error has been noticed in the Consolidated Statement of Assets and Liabilities forming part of the aforesaid financial results.

*"This revised filing is being submitted solely to correct a typographical error in the **Consolidated Statement of Assets and Liabilities** wherein Total Current Liabilities was inadvertently stated as ₹2,837.98 million instead of ₹2,837.78 million. There is no change in any other financial information, including Total Equity and Liabilities and correctly reported 5406.33 million."*

We hereby clarify that:

1. The aforesaid error is purely typographical in nature.
2. There is no change in the audited financial results approved by the Board of Directors at its meeting held on 30 May 2026.
3. The Total Equity and Liabilities remain unchanged.
4. There is no impact on revenue, profit after tax, earnings per share, net worth, cash flows or any other financial information of the Company.
5. The XBRL filing submitted with the Stock Exchanges contains the correct figure and remains unchanged.



Globe Civil Projects Limited

Email : [info@globecivilprojects.in](mailto:info@globecivilprojects.in)  
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6. A revised copy of the Financial Results incorporating the aforesaid correction is enclosed herewith for the records of the Stock Exchanges.

We request you to take the same on record and treat this submission as a corrigendum to the financial results filed on 30 May 2026.

**Thanking you,**

For and on behalf of

**GLOBE CIVIL PROJECTS LIMITED**

NIPUN  
KHURANA

Digitally signed by  
NIPUN KHURANA  
Date: 2026.06.02  
15:14:14 +05'30'

**NIPUN KHURANA**  
**Managing Director**  
**DIN: 00513517**

L45202DL2002PLC115486

# JAGDISH CHAND & CO.

## CHARTERED ACCOUNTANTS

H-20, LGF, GREEN PARK (MAIN), NEW DELHI- 110 016, INDIA  
Phones: 26533626, 41759467 Fax: 41759467 email: [mail@jcandco.org](mailto:mail@jcandco.org)

**Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors  
GLOBE CIVIL PROJECTS LIMITED  
(formerly GLOBE CIVIL PROJECTS PRIVATE LIMITED)

**Report on the audit of the Consolidated Financial Results**

### Opinion

We have audited the accompanying statement of quarter and year to date Consolidated financial results of GLOBE CIVIL PROJECTS LIMITED (formerly GLOBE CIVIL PROJECTS PRIVATE LIMITED) (the "Company"), its Associate and 6 joint Ventures/ Operations (hereinafter collectively referred to as "Group") for the quarter ended 31<sup>st</sup> March, 2026 and for the year ended 31<sup>st</sup> March, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the Statement:

I. Includes the results of the joint ventures/ operations and Associate as given below:

S. No.	Name	Nature
1	KSMB GLOBE JOINT VENTURE	Unincorporated Joint Venture/ Operation
2	Arvind Techno Globe Joint Venture	Unincorporated Joint Venture/ Operation
3	SCL- GCPL Joint Venture	Unincorporated Joint Venture/ Operation
4	GCPPL - SCIPL Consortium	Unincorporated Joint Venture/ Operation
5	Globe Civil Premier Infra JV	Unincorporated Joint Venture/ Operation
6	KSIB GCPPL Joint Venture LLP	Incorporated Joint Venture/ Operation
7	Sothern Globe Hotel and Resorts Limited	Associate Company

II. is presented in accordance with the requirements of the Listing Regulations in this regard;  
and

III. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive



income and other financial information of the Group for the quarter and for the year ended 31<sup>st</sup> March, 2026.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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.

### **Management's Responsibilities for the Consolidated Financial Results**

The Statement has been prepared on the basis of the Consolidated financial statements. The Management and Board of Directors of the Company are 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 Group in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 its Associate 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 the 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 give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's and Associate'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 and its Associate or to cease operations, or has no realistic alternative but to do so.

The Management and Board of Directors are also responsible for overseeing the Company's and Associate's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

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 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 the Statement.



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 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 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 Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 financial results 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 and its Associate 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.
- 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.
- Obtain sufficient appropriate audit evidence regarding the Annual Consolidated Financial Results/ financial information of the joint operations and its associate to express an opinion on the Consolidated Financial Results. We are responsible for the directions, supervision, and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the Independent Auditors. For the other entities included in the Consolidated Financial Results, which have been audited by other Auditors, such other auditors remain responsible for the directions, supervision, and performance of the audits carried out by them. We remain solely responsible for our audit opinion.



## Other Matters

- a) We did not audit the financial statements / financial information of 1 joint venture/operation, whose financial statements / financial information reflect total assets of Rs. 1.84 millions as at 31st March, 2026, total revenues of Rs. Nil Millions and Rs. Nil millions and total net profit / (loss) after tax of Rs. Nil millions and Rs. Nil millions for the quarter and year ended on that date respectively, as considered in the consolidated financial results. This financial statements / financial information are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these 1 joint venture are solely on the basis of such unaudited financial statements / financial information. In our opinion and according to the information and explanation given to us by the Management, these financial statements / financial information are not material to the Group. (refer note No 10)
- b) The consolidated financial results also include the Group's share of net profit / (loss) of Rs. 0.16 millions and Rs. (0.10) millions for the quarter and year ended 31st March, 2026 respectively, as considered in the consolidated financial statements, in respect of an associate, whose financial statements / financial information have not been audited by us. This financial statements/ financial information have been audited by other Auditor whose report has been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of associate, is based solely on such audit report of the other Auditor.
- c) The financial information of 5 Joint ventures/ operations have been audited by the other Auditors whose reports have been furnished to us by the Company's management, whose consolidated financial statement/ consolidated financial information reflect total assets of Rs. 191.03 millions as on 31st March,2026, total revenues of Rs. 127.40 millions and Rs. 291.86 millions and total net profit / (loss) after tax of Rs. 0.10 millions and Rs. 0.27 millions for the quarter and year ended on that date respectively and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these joint ventures/ operations, is based solely on such audit reports of the other Auditors.



- d) The Statement includes the results for the quarter ended 31<sup>st</sup> March, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31<sup>st</sup> March 2026 and the audited year to date figures up to the end of nine months for the current financial year.

Our report on the statement is not modified in respect of the above matters.

**For Jagdish Chand & Co**  
**Chartered Accountants**  
**ICAI Firm Registration Number: 000129N**



**(Santosh Kumar Jha)**  
**Partner**

**Membership Number: 532638**

**UDIN: 26532638 V2 NLGE 7320**



**Place of Signature: New Delhi**  
**Date: 30<sup>th</sup> May, 2026**

**Globe Civil Projects Limited**  
(Formerly known as Globe Civil Projects Private Limited)  
Reg Office: D-40, Okhla Industrial Area Phase-1, New Delhi- 110020, India  
CIN: L45202DL2002PLC115486, Website- www.globecivilprojects.com, E-mail ID- cs@globecivilprojects.com , Tel No.- +91 11 46561560  
**STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH 2026**

(All Amount are in ₹ Million unless otherwise stated)

Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended	Year ended
	31st March 2026 Audited	31st December 2025 Unaudited	31st March 2025 Audited	31st March 2026 Audited	31st March 2025 Audited
<b>Income</b>					
I Revenue from Operations	1,431.80	1,014.27	1,239.18	4,057.15	3,785.76
Other Income	12.89	6.64	9.12	33.24	29.92
<b>Total Income (I)</b>	<b>1,444.69</b>	<b>1,020.91</b>	<b>1,248.30</b>	<b>4,090.39</b>	<b>3,815.68</b>
<b>II Expenses</b>					
Cost of Material Consumed	449.02	393.24	351.57	1,473.91	903.87
Purchase of Traded Goods	2.54	-	5.58	2.54	83.65
Changes in Inventory of work-in-progress and Stock in trade	(65.56)	(87.24)	(56.28)	(367.65)	(69.36)
Cost of Construction (refer note no 7)	824.21	508.15	746.57	2,190.90	2,107.82
Employee Benefit Expense	28.52	30.68	15.14	107.21	90.02
Finance Costs	66.34	48.83	40.89	204.64	194.43
Depreciation and Amortisation Expense	18.52	19.27	11.22	53.54	38.98
Other Expenses	41.36	28.02	33.66	112.11	133.82
<b>Total Expenses (II)</b>	<b>1,364.95</b>	<b>940.95</b>	<b>1,148.35</b>	<b>3,777.20</b>	<b>3,483.23</b>
III Profit before share of Profit / (Loss) of Associate	79.74	79.96	99.95	313.19	332.45
IV Share in the Profit / (Loss) of the Associate (net of tax)	0.16	(0.12)	0.01	(0.10)	(0.01)
V Profit/(Loss) before Tax (III+IV)	79.90	79.84	99.96	313.09	332.44
VI Tax Expense					
Current Tax	25.96	15.93	30.09	78.19	86.99
Tax adjustment related to prior years	-	-	9.79	3.40	9.79
Deferred Tax charge/(credit)	(3.64)	(1.25)	(2.56)	(1.49)	(4.85)
<b>Total Tax Expense (VI)</b>	<b>22.32</b>	<b>14.68</b>	<b>37.32</b>	<b>80.10</b>	<b>91.93</b>
VII Net Profit for the period / year (V-VI)	57.58	65.16	62.64	232.99	240.51
VIII Other Comprehensive Income					
A. (i) Items that will not be reclassified to Profit or Loss	(0.68)	(3.49)	2.12	(3.64)	0.91
(ii) Income tax related to items that will not be reclassified to profit or loss	0.18	0.87	(0.31)	0.92	-
B. (i) Items that will be reclassified to Profit or Loss					
(ii) Income tax related to items that will be reclassified to profit or loss					
C Share of other comprehensive income of associates accounted for using equity method					
<b>Total Other Comprehensive Income/ (Loss) (A+B+C)</b>	<b>(0.50)</b>	<b>(2.62)</b>	<b>1.81</b>	<b>(2.72)</b>	<b>0.91</b>
IX Total Comprehensive Income (VII+VIII)	57.08	62.54	64.45	230.27	241.42
X Profit/(Loss) attributable to					
Owners of the Parent	57.58	65.16	62.64	232.99	240.51
Non controlling Interests					
XI Other comprehensive income attributable to					
Owners of the Parent	(0.50)	(2.62)	1.81	(2.72)	0.91
Non controlling Interests					
XII Total Comprehensive Income attributable to					
Owners of the Parent	57.08	62.54	64.45	230.27	241.42
Non controlling Interests					
XIII Paid-up Equity Share Capital (Face Value of ₹ 10 each)				597.19	429.58
XIV Reserves excluding Revaluation Reserves as per Balance Sheet				1,781.48	633.15
XV Earning Per Share before and after extraordinary items (Face Value of ₹ 10 each)					
a) Basic (₹)	0.95	1.10	1.44	4.18	5.52
b) Diluted (₹)	0.95	1.10	1.44	4.18	5.52

For Globe Civil Projects Limited

Place : New Delhi  
Date :30.05.2026

NIPUN KHURANA  
Managing Director  
DIN: 00513517



**CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2026**

(All amounts are in ₹ millions unless otherwise stated)

Particular	As at	
	31st March 2026	31st March 2025
	Audited	Audited
<b>Assets</b>		
<b>1 Non-Current Assets</b>		
a. Property, Plant and Equipment	408.31	255.72
b. Right of Use Assets	-	-
c. Investment Property	8.57	9.01
d. Other Intangible Assets	-	-
e. Financial Assets		
i. Investments	0.17	0.27
ii. Loans	17.21	14.21
iii. Other Financial Assets	210.03	208.06
f. Deferred Tax Assets (net)	21.40	17.20
g. Other Non Current Assets	6.69	4.04
<b>Total Non-Current Assets</b>	<b>672.38</b>	<b>508.51</b>
<b>2 Current Assets</b>		
a. Inventories	1,624.03	1,115.39
b. Financial Assets		
i. Trade Receivables	2,138.48	1,364.85
ii. Cash and Cash Equivalents	79.49	6.38
iii. Bank Balances other than (ii) above	142.38	63.34
iv. Other Financial Assets	204.69	182.19
c. Income Tax Assets (Net)	69.97	58.09
d. Other Current Assets	474.91	369.60
<b>Total Current Assets</b>	<b>4,733.95</b>	<b>3,159.84</b>
<b>TOTAL ASSETS (1+2)</b>	<b>5,406.33</b>	<b>3,668.35</b>
<b>Equity and Liabilities</b>		
<b>1 Equity</b>		
a. Equity Share Capital	597.19	429.58
b. Other Equity	1,781.48	633.15
<b>Total Equity</b>	<b>2,378.67</b>	<b>1,062.73</b>
<b>2 Liabilities</b>		
<b>Non-Current Liabilities</b>		
a. Financial Liabilities		
i. Borrowings	123.89	132.44
ii. Other Non Current Financial Liabilities	28.21	-
b. Provisions	7.87	5.82
c. Other Non Current Liabilities	29.91	69.50
<b>Total Non-Current Liabilities</b>	<b>189.88</b>	<b>207.76</b>
<b>3 Current Liabilities</b>		
a. Financial Liabilities		
i. Borrowings	1,376.37	1,350.00
ii. Trade Payables		
(A) Total outstanding dues of micro enterprise and small enterprises	198.77	163.32
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	702.91	542.44
iv. Other Financial Liabilities	102.16	95.86
b. Other Current Liabilities	451.85	215.20
c. Provisions	5.72	4.42
d. Current Tax Liabilities (Net)	-	26.62
<b>Total Current Liabilities (1+2+3)</b>	<b>2,837.78</b>	<b>2,397.86</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>5,406.33</b>	<b>3,668.35</b>

Place : New Delhi  
Date :30.05.2026



For Globe Civil Projects Limited

*Nipun Khurana*  
NIPUN KHURANA  
Managing Director  
DIN: 00513517

**CONSOLIDATED STATEMENT OF CASH FLOWS FOR YEAR ENDED 31ST MARCH 2026**

(All Amount are in ₹ Million unless otherwise stated)

Particulars	Year ended	Year ended
	31st March 2026	31st March 2025
	Audited	Audited
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax and Extraordinary items	313.09	332.44
<b>Add Adjustments for :</b>		
Depreciation and Amortisation Expense	53.54	38.98
Profit on sale of property plant & Machinery	-	(1.51)
Assets Written off	2.41	-
Liabilities Written Back	-	(1.98)
Provision for Maintenance	(2.33)	(0.47)
Finance cost	204.64	194.43
Rental Income	(0.24)	(2.66)
Interest Income	(26.44)	(16.40)
Re-Measurement (Profit) / Loss on Defined Benefit Plan	(2.72)	0.91
Provision for Bad Debts and Expected Credit Loss (ECL)	1.93	6.70
Share in the (Profit)/Loss of the Associate (net of tax)	0.10	(0.01)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>543.98</b>	<b>550.44</b>
<b>Working capital adjustments :</b>		
(Increase)/ decrease in Trade Receivables	(775.21)	(412.10)
Decrease/(increase) in Current Assets	(107.96)	70.43
Decrease/(Increase) in Financial Assets	(22.78)	(17.63)
Decrease/(Increase) in Inventories	(508.64)	(179.24)
Decrease/(Increase) in Provisions	2.96	(0.65)
Increase/(decrease) in Financial Liabilities	34.51	57.60
Increase/(decrease) in Trade Payable including Acceptances	195.92	110.07
Increase/(decrease) in Current Liability	197.06	(222.61)
<b>Cash Generated from operations</b>	<b>(440.16)</b>	<b>(43.69)</b>
Direct Taxes paid / Refund	(100.55)	(63.96)
<b>Net Cash generated / (used in) operating activities (A)</b>	<b>(540.71)</b>	<b>(107.65)</b>
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Proceeds from Sales of Property Plant & Equipment	-	2.35
Purchase of Property Plant & Equipment	(208.10)	(17.44)
Rental Income	0.24	2.66
Loan to Associate	(3.00)	-
Proceeds/ Creation of Fixed Deposits with Banks (Net)	(79.04)	21.41
Interest Income	24.39	16.78
<b>Net Cash generated / (used in) investing activities (B)</b>	<b>(265.51)</b>	<b>25.76</b>
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Payment of Lease Liability	-	(1.63)
Net Increase / Decrease in Short Term Borrowing	26.37	226.29
Net Increase / Decrease in Long Term Borrowing	(8.55)	11.37
Finance Cost	(204.64)	(194.43)
IPO Related Expenses	(123.85)	-
Fee Paid for Increase in Authorised Share Capital	-	(5.40)
Proceeds from Issue of Equity Shares	1,190.00	50.02
<b>Net Cash generated / (used in) financing activities (C)</b>	<b>879.33</b>	<b>86.22</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>73.11</b>	<b>4.33</b>
Cash and cash equivalents at the beginning of the year	6.38	2.05
<b>Cash and cash equivalents at the end of the year</b>	<b>79.49</b>	<b>6.38</b>

Notes:

- a) The above consolidated Cash Flow has been prepared under the "Indirect Method" as set out in the Ind AS 7 "Statement of Cash Flows"

Place : New Delhi  
Date :30.05.2026

For Globe Civil Projects Limited

  
NIPUN KHURANA  
Managing Director  
DIN: 00513517



Notes:

- 1) The above consolidated financial results have been approved by the Audit Committee at their meeting held on Saturday, the 30<sup>Th</sup> May, 2026 and thereafter approved by the Board of Directors at their meeting held on Saturday, the 30<sup>Th</sup> May, 2026.
- 2) The Statutory Auditors have carried out Audit of the consolidated financial results of the Group for the quarter and year ended on 31st March, 2026 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified report of the above results.
- 3) This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. The said financial results of the Group have been prepared in accordance with Ind AS 110 'Consolidated Financial Statements' and Ind AS 28 "Investment in associates and joint ventures".
- 4) The Group is engaged in the business of "Engineering, Procurement & Construction (EPC)", and "Trading of Goods" and these are the only reportable segment in accordance with Ind AS 108 - Operating Segments.
- 5) The Group has reviewed its reportable segments for the quarter and year ending 31<sup>st</sup> March, 2026, according to Ind AS 108. Based on the quantitative measures and internal reporting used by the Chief Operating Decision Maker (CODM), the company identified "Engineering, Procurement & Construction" (EPC) as the only operating segment as reportable. As a result, the company has only one segment of "Engineering, Procurement & Construction" (EPC) from current financial year.
- 6) The company has allotted 1,67,60,560 equity shares of face value of Rs 10/- each at an issue price of 71/- per share (including a share premium of 61/- per share) and 1,67,60,560 allotted equity shares on 27<sup>th</sup> June, 2025 as per IPO of the company. As a result the equity shares of the company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on 1<sup>st</sup> July, 2025. The issue comprised of a fresh issue of 1,67,60,560 equity shares aggregating to Rs. 1190.00 million.



7) Cost of Construction comprises of :-

₹ Millions

Particulars	Quarter Ended 31.03.2026	Quarter Ended 31.12.2025	Quarter Ended 31.03.2025	Year Ended 31.03.2026	Year Ended 31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
Electricity, Power and Water Charges	4.26	2.61	8.97	20.37	21.71
Generator Running Expenses	4.31	3.27	2.34	11.82	8.52
Wages and Subcontractors	791.19	482.52	708.26	2080.86	2011.25
Project Construction Consultancy	8.57	3.07	12.18	25.99	21.71
Repair and Maintenance – Plant and Machinery	0.19	0.11	0.25	0.65	1.05
Site Maintenance & Security Expenses	1.20	3.86	3.93	7.42	11.48
Hiring Charges of Construction equipment	14.49	12.71	10.64	43.79	32.10
<b>Total</b>	<b>824.21</b>	<b>508.15</b>	<b>746.57</b>	<b>2190.90</b>	<b>2107.82</b>

8) The Utilisation of net IPO proceeds is summarized below;

₹ Millions

Particulars	Amount as per Offer Document	Utilization	Balance/Unutilized *
		As on 31 <sup>st</sup> March 2026	
Capital Expenditure	142.55	68.11	74.44
Working capital requirements	750.00	748.17	1.83
General corporate purpose	171.30	146.16	25.14
Issue related expenses	126.15	125.83	0.32
<b>Total</b>	<b>1190.00</b>	<b>1088.27</b>	<b>101.73</b>

\*Unutilized balance of ₹ 104.20 million is lying with Bank as fixed deposit / Bank balance including accrued interest thereon



9) The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, viz. Code on Wages, 2019, Code on Social Security, 2020, Industrial Relations Code, 2020 and Occupational Safety, Health and Working Conditions Code 2020 (collectively referred to as the 'New Labour Codes'.) These Codes have been made effective from 21<sup>st</sup> November, 2025. The Government is in the process of notifying related rules to the New Labour Codes and impact of these will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified.

Based on the management's assessment and actuarial valuation, the Company has estimated the financial implications thereof and has made additional provision of ₹ 0.68 Million towards gratuity liability. It has been disclosed under "Employee Benefit Expenses" in the standalone financial results for the quarter and nine months ended 31<sup>st</sup> December, 2025.

10) The statement includes the results of 1 Joint Venture whose accounts are not audited and are as certified by the management. There is no requirement for getting the accounts audited for this joint ventures and in opinion of the management it is not material joint venture.

11) The Figure for the quarter ended March 31<sup>st</sup>, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the Financial Year and the published unaudited year to date figures up to the third quarter of that financial years which were subjected to limited review by the Statutory Auditors.

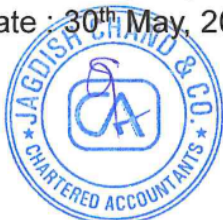
12) Previous year/ periods figures have been regrouped / reclassified, wherever necessary.

13) The above financial results of the Company are available on the Stock Exchanges website at [www.nseindia.com](http://www.nseindia.com), [www.bseindia.com](http://www.bseindia.com) and on the Company's website at [www.globecivilprojects.com](http://www.globecivilprojects.com).

For GLOBE CIVIL PROJECTS LIMITED

Place of Signing : New Delhi

Date : 30<sup>th</sup> May, 2026



  
NIPUN KHURANA  
Managing Director  
DIN: 00513517