Globus Spirits

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 :17th July 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 17th July, 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 17th July 2026 (commenced at 12.30P.M. and concluded at 2:05 PM), have, inter-alia, considered and approved the following business:

1) Please find herewith the Un-audited Standalone and Consolidated Financial Results for the 1st quarter ended 30th June 2026 along with the Limited Review Report of Auditors thereon;

Kindly take note of the same.

Thanking You
Yours faithfully

For **Globus Spirits Ltd.**

Santosh Kumar Pattanayak
Digitally signed by Santosh Kumar Pattanayak
Date: 2026.07.17 14:09:56 +05'30'

Santosh Kumar Pattanayak
Company Secretary
ACS-18721

Walker Chandiok & Co LLP

L-41, Connaught Circus,
Outer Circle,
New Delhi - 110 001
India

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly 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

1. We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of Globus Spirits Limited ('the Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') and its joint venture (refer Annexure A for the list of entities included in the Statement) for the quarter ended June 30, 2026, 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. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review report of the other auditor referred to in paragraph 6 below, 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, 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 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to Note 4 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 conclusion is not modified in respect of this matter.

6. We did not review the interim financial results of one subsidiary included in the Statement, whose financial results reflects total revenues of ₹ 4.26 lakh, total net loss after tax and total comprehensive loss of ₹ 23.22 lakh for the quarter ended on June 30, 2026, as considered in the Statement. These interim financial results have been reviewed by other auditor whose review report has been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the review report of such other auditor and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion 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.

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

Abhishek Lakhotia

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Date: 2026.07.17 13:54:42 +05'30'

Abhishek Lakhotia
Partner
Membership No. 502667

UDIN: 26502667UBBXGV2423

Place: New Delhi
Date: July 17, 2026

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

Independent Auditor's Review Report on Consolidated Unaudited Quarterly 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)

Annexure A

List of entities included in the Statement

Holding Company
Globus Spirits Limited

Subsidiary
Bored Beverages Private Limited

Joint Venture
Globus ANSA Private Limited

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

Globus Spirits Limited

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

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

S. No.	Particulars	Quarter ended			Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited) Refer note 6	(Unaudited)	(Audited)
1.	**Income**				
(a)	Revenue from operations	1,15,187.94	85,108.14	95,155.19	3,61,278.16
(b)	Other income	174.01	491.27	231.50	1,276.83
	Total income	**1,15,361.95**	**85,599.41**	**95,386.69**	**3,62,554.99**
2.	**Expenses**				
(a)	Cost of materials consumed	50,929.95	44,448.55	46,998.34	1,83,872.66
(b)	Purchase of stock in trade	487.55	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,535.15	(4,558.57)	1,277.54	(4,396.60)
(d)	Excise duty on sales	36,309.53	21,877.00	25,171.84	90,254.01
(e)	Employee benefits expense	3,079.40	2,761.73	2,847.69	11,249.37
(f)	Finance costs	1,565.91	1,648.15	1,462.90	5,827.13
(g)	Depreciation and amortisation expense	2,644.02	2,548.18	2,162.41	9,173.99
(h)	Other expenses	15,092.14	13,917.52	13,120.32	54,452.42
	Total expenses	**1,11,643.65**	**82,642.56**	**93,041.04**	**3,50,432.98**
3.	**Profit before share of loss of investment accounted for using equity method and tax (1-2)**	**3,718.30**	**2,956.85**	**2,345.65**	**12,122.01**
4.	Share of (loss)/profit of investment accounted for using equity method	(83.88)	1.42	(43.57)	(225.44)
5.	**Profit before tax (3-4)**	**3,634.42**	**2,958.27**	**2,302.08**	**11,896.57**
6.	**Tax expense**				
(a)	Current tax	797.51	362.68	610.08	2,649.93
(b)	Deferred tax	188.85	484.17	(76.98)	141.15
7.	**Profit after tax (5-6)**	**2,648.06**	**2,111.42**	**1,768.98**	**9,105.49**
8.	**Other comprehensive income**				
	Items that will not be reclassified to profit or loss				
	Remeasurements gain/(loss) of defined benefit plans	12.29	80.92	23.31	49.17
	Tax expense impact on above	(3.09)	(20.37)	(5.87)	(12.38)
	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	**9.20**	**60.55**	**17.44**	**36.79**
9.	**Total comprehensive income (7+8)**	**2,657.26**	**2,171.97**	**1,786.42**	**9,142.28**
(a)	**Net profit attributed to:**				
	Shareholders of the Holding Company	2,658.81	2,134.21	1,783.91	9,178.65
	Non-controlling interest	(10.75)	(22.79)	(14.93)	(73.16)
(b)	**Other comprehensive income attributed to:**				
	Shareholders of the Holding Company	9.20	60.55	17.44	36.79
	Non-controlling interest	-	-	-	-
(c)	**Total comprehensive income attributed to:**				
	Shareholders of the Holding Company	2,668.01	2,194.76	1,801.35	9,215.44
	Non-controlling interest	(10.75)	(22.79)	(14.93)	(73.16)
10.	Paid-up equity share capital (face value of ₹ 10/- each)	2,908.03	2,906.79	2,896.57	2,906.79
11.	Other equity				1,06,230.06
12.	**Earnings per equity share ("EPS") (not annualized for the quarter)**				
(a)	Basic	9.14	7.37	6.16	31.70
(b)	Diluted	9.13	7.36	6.14	31.65

GLOBUS SPRITS LIMITED NEW DELHI

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NOTES TO THE STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 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
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited) Refer note 6	(Unaudited)	(Audited)
1.	**Segment revenue**				
	Manufacturing (gross)	54,693.72	44,213.17	51,176.66	1,99,660.41
	Inter-segment elimination	(7,492.43)	(7,434.27)	(8,600.86)	(35,277.21)
(a)	Manufacturing (net)	47,201.29	36,778.90	42,575.80	1,64,383.20
(b)	Consumer [refer note (b) below]	31,677.12	26,452.24	27,407.55	1,06,640.95
	Net segment revenue	**78,878.41**	**63,231.14**	**69,983.35**	**2,71,024.15**
	Add: Excise duty on sales	36,309.53	21,877.00	25,171.84	90,254.01
	Revenue from operations	**1,15,187.94**	**85,108.14**	**95,155.19**	**3,61,278.16**
2.	**Segment results - Earning before interest, tax, depreciation and amortisation ('EBITDA')**				
(a)	Manufacturing	3,687.30	3,584.40	2,222.94	12,382.40
(b)	Consumer	4,240.93	3,568.78	3,748.02	14,740.73
	Total segment results before tax	**7,928.23**	**7,153.18**	**5,970.96**	**27,123.13**
	Less: Depreciation and amortisation expense				
	- Manufacturing	1,732.00	1,755.46	1,623.88	6,344.32
	- Consumer	827.60	631.44	434.49	1,959.00
	- Unallocable	84.42	161.28	104.04	870.67
	Less: Finance costs	1,565.91	1,648.15	1,462.90	5,827.13
	Add: Share of (loss)/profit of investment accounted for using equity method	(83.88)	1.42	(43.57)	(225.44)
	Profit before tax	**3,634.42**	**2,958.27**	**2,302.08**	**11,896.57**
3.	**Segment assets**				
(a)	Manufacturing	1,00,727.50	1,05,239.60	1,16,900.16	1,05,239.60
(b)	Consumer	99,105.43	83,711.56	70,205.12	83,711.56
(c)	Unallocable	30,050.83	35,899.82	31,706.43	35,899.82
	Total assets	**2,29,883.76**	**2,24,850.98**	**2,18,811.71**	**2,24,850.98**

Note on segment information:

(a) 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.

(b) Includes revenue from sales of stock-in-trade of ₹ 531.63 lakh as mandated under the relevant state excise regulations.

GLOBUS SPRITS LIMITED
NEW DELHI

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NOTES TO THE STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

2 The above Consolidated Financial Results for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on July 17, 2026.

3 The above Consolidated Financial Results 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").

4 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.

5 During the quarter ended June 30, 2026, the Holding Company has allotted 12,373 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 29,080,341 equity shares of ₹ 10.00 each.

6 Figures for the quarter ended March 31, 2026 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. 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.

7 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

Ajay Kumar Swarup
Managing Director
DIN: 00035194

GLOBUS SPRITS LIMITED NEW DELHI

Place: New Delhi
Date: July 17, 2026

Walker Chandiok &Co LLP

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Outer Circle,
New Delhi - 110 001
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Independent Auditor's Review Report on Standalone Unaudited Quarterly 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

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Globus Spirits Limited ('the Company') for the quarter ended June 30, 2026 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. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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. 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, 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 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

WALKER CHANDIOK & CO LLP ★ CHARTERED ACCOUNTANTS ★

Independent Auditor's Review Report on Standalone Unaudited Quarterly 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)

5. We draw attention to Note 4 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 conclusion is not modified in respect of this matter.

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

Abhishek Lakhotia
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Date: 2026.07.17 13:53:55 +05'30'

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

Abhishek Lakhotia
Partner
Membership No. 502667

UDIN: 26502667OOGKKR4054

Place: New Delhi
Date: July 17, 2026

Globus Spirits Limited

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

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

S. No.	Particulars	Quarter ended			Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited) Refer note 6	(Unaudited)	(Audited)
1.	**Income**				
(a)	Revenue from operations	1,15,183.68	85,072.57	94,993.37	3,60,900.63
(b)	Other income	171.20	495.75	230.12	1,284.65
	Total income	**1,15,354.88**	**85,568.32**	**95,223.49**	**3,62,185.28**
2.	**Expenses**				
(a)	Cost of materials consumed	50,929.95	44,401.80	46,950.24	1,83,733.51
(b)	Purchase of stock in trade	487.55	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,533.41	(4,553.36)	1,305.59	(4,403.16)
(d)	Excise duty on sales	36,307.91	21,867.03	25,091.63	90,094.11
(e)	Employee benefits expense	3,067.83	2,744.85	2,820.48	11,147.76
(f)	Finance costs	1,565.91	1,648.16	1,462.89	5,827.09
(g)	Depreciation and amortisation expense	2,643.86	2,547.88	2,162.15	9,172.87
(h)	Other expenses	15,076.94	13,905.83	13,052.61	54,332.95
	Total expenses	**1,11,613.36**	**82,562.19**	**92,845.59**	**3,49,905.13**
3.	**Profit before tax (1-2)**	**3,741.52**	**3,006.13**	**2,377.90**	**12,280.15**
4.	**Tax expense**				
(a)	Current tax	797.51	362.68	563.56	2,649.93
(b)	Deferred tax	188.85	484.17	(38.43)	141.15
5.	**Profit after tax (3-4)**	**2,755.16**	**2,159.28**	**1,852.77**	**9,489.07**
6.	**Other comprehensive income**				
	Items that will not be reclassified to profit or loss				
	Remeasurements gain of defined benefit plans	12.29	80.92	23.31	49.17
	Tax expense impact on above	(3.09)	(20.37)	(5.87)	(12.38)
	Total other comprehensive income	**9.20**	**60.55**	**17.44**	**36.79**
7.	**Total comprehensive income (5+6)**	**2,764.36**	**2,219.83**	**1,870.21**	**9,525.86**
8.	Paid-up equity share capital (face value of ₹ 10/- each)	2,908.03	2,906.79	2,896.57	2,906.79
9.	Other equity				1,06,731.46
10.	**Earnings per equity share ("EPS")** **(EPS for the quarter not annualized)**				
(a)	Basic	9.48	7.46	6.40	32.77
(b)	Diluted	9.46	7.45	6.37	32.72

Globus Spirits Limited

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NOTES TO THE STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 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
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited) Refer note 6	(Unaudited)	(Audited)
1.	**Segment revenue**				
	Manufacturing (gross)	54,693.72	44,213.17	51,176.66	1,99,660.41
	Inter-segment elimination	(7,492.43)	(7,434.27)	(8,600.86)	(35,277.21)
(a)	Manufacturing (net)	47,201.29	36,778.90	42,575.80	1,64,383.20
(b)	Consumer [refer note (b) below]	31,674.48	26,426.64	27,325.94	1,06,423.32
	Net segment revenue	**78,875.77**	**63,205.54**	**69,901.74**	**2,70,806.52**
	Add: Excise duty on sales	36,307.91	21,867.03	25,091.63	90,094.11
	Revenue from operations	**1,15,183.68**	**85,072.57**	**94,993.37**	**3,60,900.63**
2.	**Segment results - Earning before interest, tax, depreciation and amortisation ('EBITDA')**				
(a)	Manufacturing	3,687.29	3,584.40	2,222.94	12,382.40
(b)	Consumer	4,264.00	3,617.77	3,780.00	14,897.71
	Total segment results before tax	**7,951.29**	**7,202.17**	**6,002.94**	**27,280.11**
	Less: Depreciation and amortisation expense				
	- Manufacturing	1,732.00	1,755.46	1,623.88	6,344.32
	- Consumer	827.44	631.14	434.23	1,957.88
	- Unallocable	84.42	161.28	104.04	870.67
	Less: Finance costs	1,565.91	1,648.16	1,462.89	5,827.09
	Profit before tax	**3,741.52**	**3,006.13**	**2,377.90**	**12,280.15**
3.	**Segment assets**				
(a)	Manufacturing	1,00,727.50	1,05,239.60	1,16,900.16	1,05,239.60
(b)	Consumer	99,855.66	83,364.29	69,806.46	83,364.29
(c)	Unallocable	30,050.83	36,877.38	31,706.42	36,877.38
	Total assets	**2,30,633.99**	**2,25,481.27**	**2,18,413.04**	**2,25,481.27**

Notes on segment information:

(a) 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.

(b) Includes revenue from sales of stock-in-trade of ₹ 531.63 lakh as mandated under the relevant state excise regulations.

GLOBUS SPIRITS LIMITED
NEW DELHI

Globus Spirits Limited

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NOTES TO THE STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

2 The above Standalone Financial Results for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on July 17, 2026.

3 The above Standalone Financial Results 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").

4 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.

5 During the quarter ended June 30, 2026, the Company has allotted 12,373 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 29,080,341 equity shares of ₹ 10.00 each.

6 Figures for the quarter ended March 31, 2026 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. 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.

7 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

Ajay Kumar Swarup

Ajay Kumar Swarup
Managing Director
DIN: 00035194

Place: New Delhi
Date: July 17, 2026

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