Globus Spirits Limited
(Corporate Identity Number: L74899DL1993PLC052177)

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Ishwar Nagar, Mathura Road, New Delhi - 110065. **Tel.:** +011-66424400,
E-mail: corporateoffice@globusgroup.in, **Web:** www.globusspirits.com

The National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G
BandraKurla Complex,
Bandra (E), Mumbai – 400051

Dated 20th January 2026

Dear Sir/Madam,

Sub: Reply to clarification sought for "Financial Result for 3rd quarter and Nine Months ending 31st December 2025"

With reference to your email message dated January14, 2026, we wish to inform you that the company has duly submitted pdf format of financial result for the 3rd quarter and Nine Months ending 31st December 2025 immediately after Board Meeting held on 09th January 2026. The said pdf version is attached herewith once again in machine readable format for your reference along with this letter. In addition to above, please note that while filing XBRL filing for consolidated financial results for the quarter ending 31st December 2025, the Basic and Diluted EPS has been erroneously shown as 10.85 and 10.78 respectively. In this regard, we would like to clarify that the correct figure of Basic EPS and Diluted EPS for the consolidated financial results for the quarter ending 31st December 2025 are 10.59 and 10.51 respectively.

You are requested to please take the above clarification on record.

Thanking you,

Yours faithfully,
For Globus Spirits Limited

Santosh Kumar Pattanayak
Digitally signed by Santosh Kumar Pattanayak
Date: 2026.01.20 11:46:02 +05'30'

Santosh Kumar Pattanayak
Company Secretary
ACS-18721

DŌAAB TERAI SNOSKI OAKTON BROTHERS & CO
7 HEAVEN GOVERNORS RESERVE MOUNTAIN OAK GR8 Times

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date 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

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 joint venture (refer Annexure A for the list of entities included in the Statement) for the quarter ended December 31, 2025 and the consolidated year to date results for the period April 1, 2025 to December 31, 2025, 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.

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.

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

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date 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 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 information reflects total revenues of ₹ 65.53 lacs and ₹ 341.96 lacs, total net loss after tax and total comprehensive loss of ₹ 45.26 lacs and ₹ 108.88 lacs, for the quarter and nine-month period ended on December 31, 2025, respectively, 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.

7. The Statement also includes the Group's share of net loss after tax of ₹ 52.62 lacs and ₹ 226.86 lacs and total comprehensive loss of ₹ 52.62 lacs and ₹ 226.86 lacs, for the quarter and nine-month ended on December 31, 2025 respectively, in respect of one joint venture, based on their interim financial information, which have not been reviewed by their auditor, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this joint venture is based solely on such unreviewed interim financial information. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

   Our conclusion is not modified in respect of this matter with respect to our reliance on the financial results certified by the Board of Directors.

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

Abhishek Lakhotia
Partner
Membership No. 502667

UDIN: 26502667TOPXEO8682

Place: Noida
Date: January 9, 2026

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date 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

1. **Holding Company**

   Globus Spirits Limited

2. **Subsidiary company**

   Bored Beverages Private Limited

3. **Joint Venture**

   Globus ANSA Private Limited



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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(₹ in lacs except as stated otherwise)

S. No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Income						
(a)	Revenue from operations	93,836.42	87,178.41	88,296.14	2,76,170.02	2,64,388.71	3,51,932.62
(b)	Other income	272.32	281.74	223.34	785.56	605.52	971.85
	Total income	94,108.74	87,460.15	88,519.48	2,76,955.58	2,64,994.23	3,52,904.47
2.	Expenses						
(a)	Cost of materials consumed	46,525.92	45,899.85	43,170.11	1,39,424.11	1,32,185.20	1,80,362.87
(b)	Changes in inventories of finished goods and work-in-progress	439.42	(1,554.99)	(615.63)	161.97	1,921.92	(611.04)
(c)	Excise duty	22,162.55	21,042.62	28,092.33	68,377.01	76,152.46	98,219.18
(d)	Employee benefits expense	3,043.97	2,595.98	2,224.74	8,487.64	6,595.27	8,877.63
(e)	Finance costs	1,345.23	1,370.85	1,420.94	4,178.98	3,328.50	4,600.45
(f)	Depreciation and amortisation expense	2,240.86	2,222.54	2,113.32	6,625.81	6,084.31	8,161.45
(g)	Other expenses	14,163.83	13,250.75	11,997.94	40,534.90	36,272.81	49,970.43
	Total expenses	89,921.78	84,827.60	88,403.75	2,67,790.42	2,62,540.47	3,49,580.97
3.	Profit before tax (1-2)	4,186.96	2,632.55	115.73	9,165.16	2,453.76	3,323.50
4.	Tax expense						
(a)	Current tax	1,134.70	542.47	(50.90)	2,287.25	311.11	453.17
(b)	Deferred tax	(44.54)	(221.50)	125.51	(343.02)	440.64	677.88
	Total tax expense	1,090.16	320.97	74.61	1,944.23	751.75	1,131.05
5.	Profit after tax before share of joint venture (3-4)	3,096.80	2,311.58	41.12	7,220.93	1,702.01	2,192.45
6.	Share of loss of joint venture accounted using equity method (net of tax)	(52.62)	(130.67)	-	(226.86)	-	-
7.	Profit after tax (5-6)	3,044.18	2,180.91	41.12	6,994.07	1,702.01	2,192.45
8.	Other comprehensive income						
(a)	Items that will not be reclassified to profit or loss						
	Remeasurements gain of defined benefit plans	(78.38)	23.32	8.77	(31.75)	26.31	93.25
	Tax expense impact on above	19.73	(5.87)	(2.21)	7.99	(6.63)	(23.47)
	Share of loss of joint venture (net of tax)	-	-	-	-	-	-
	Total other comprehensive income	(58.65)	17.45	6.56	(23.76)	19.68	69.78
9.	Total comprehensive income (7+8)	2,985.53	2,198.36	47.68	6,970.31	1,721.69	2,262.23
(a)	Profit attributed to:						
	Owner of the Holding Company	3,065.11	2,195.42	55.37	7,044.44	1,778.46	2,333.45
	Non-controlling interest	(20.93)	(14.51)	(14.25)	(50.37)	(76.45)	(141.00)
(b)	Other comprehensive income attributed to:						
	Owner of the Holding Company	(58.65)	17.45	6.56	(23.76)	19.68	69.78
	Non-controlling interest	-	-	-	-	-	-
(c)	Total comprehensive income attributed to:						
	Owner of the Holding Company	3,006.46	2,212.87	61.93	7,020.68	1,798.14	2,403.23
	Non-controlling interest	(20.93)	(14.51)	(14.25)	(50.37)	(76.45)	(141.00)
10.	Paid-up equity share capital (face value of ₹ 10/- each)	2,897.21	2,896.57	2,882.26	2,897.21	2,882.26	2,888.83
11.	Other equity						96,389.43
12.	Earnings per equity share ("EPS") (face value of ₹ 10/- each) (EPS for the quarter and nine months ended not annualized)						
(a)	Basic	10.59	7.58	0.14	24.33	5.91	8.08
(b)	Diluted	10.51	7.55	0.14	24.16	5.91	8.05

GLOBUS SPIRITS LIMITED NEW DELHI

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NOTES TO THE STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

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

(₹ in lacs)

S. No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Segment revenue						
(a)	Manufacturing	54,952.06	49,318.52	43,778.15	155,447.24	141,685.64	190,340.40
(b)	Consumer (including excise duty)	49,756.74	46,229.59	55,855.89	148,565.72	151,707.72	197,702.80
	Total segment revenue	104,708.80	95,548.11	99,634.04	304,012.96	293,393.36	388,043.20
	Inter-segment elimination	(10,872.38)	(8,369.70)	(11,337.90)	(27,842.94)	(29,004.65)	(36,110.58)
	Net segment revenue	93,836.42	87,178.41	88,296.14	276,170.02	264,388.71	351,932.62
2.	Segment results						
(a)	Manufacturing	3,646.78	2,389.59	519.35	7,388.75	1,617.05	2,789.70
(b)	Consumer	3,853.95	3,554.61	2,907.30	11,795.64	9,644.00	12,323.85
	Total segment results before tax	7,500.73	5,944.20	3,426.65	19,184.39	11,261.05	15,113.55
	Add: Unallocable other income	272.32	281.74	223.34	785.56	605.52	971.85
	Less: Unallocable other items	(3,586.09)	(3,593.39)	(3,534.26)	(10,804.79)	(9,412.81)	(12,761.90)
	Total profit before tax	4,186.96	2,632.55	115.73	9,165.16	2,453.76	3,323.50
3.	Segment assets						
(a)	Manufacturing	27,903.13	29,347.29	24,145.93	27,903.13	24,145.93	28,858.19
(b)	Consumer	32,492.99	31,705.11	35,213.75	32,492.99	35,213.75	37,790.57
(c)	Unallocable	157,438.85	156,152.69	138,468.57	157,438.85	138,468.57	142,688.00
	Total segment assets	217,834.97	217,205.09	197,828.25	217,834.97	197,828.25	209,336.76

Notes on segment information:

Segment assets include 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.

GLOBUS SPRITS LIMITED NEW DELHI

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NOTES TO THE STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

2 The above consolidated unaudited financial results 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 have been prepared in accordance with the Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, specified in Section 133 of the Companies Act, 2013. The above consolidated unaudited financial results of the Holding Company have been reviewed by the Audit Committee and approved by the Board of Directors at meeting held on January 09, 2026.

3 The statutory auditors have carried out a limited review of consolidated unaudited financial results of the Group for the quarter and nine months ended December 31, 2025, in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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 disallowing certain expenses resulting in an aggregate tax impact of ₹ 5,649.00 lacs (including interest). 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 tax demand is ₹ 4,093.82 lacs and the Holding Company has paid ₹ 3,043.76 lacs under protest.

The Holding Company has filed an appeal u/s 246A of the IT Act for all the assessment years covered by the Orders. While the uncertainty exists regarding the outcomes of the legal proceedings, the management of the Holding Company has evaluated the demand orders after considering all available records and facts known to it and based on an independent legal review and opinion from external legal counsel believes that the Holding Company can succeed in the appeals filed against the aforesaid demand orders. Basis legal opinion obtained, the management is confident that ultimately no liability will devolve on the Holding Company and accordingly no provision for any liability has been made in the consolidated financial results.

5 The Board of Directors of the Holding Company at its meeting held on November 20, 2025 and the Shareholders of the Holding Company at the Extra-Ordinary General meeting held on December 18, 2025 approved the proposal to raise funds for an aggregate amount upto ₹ 50,000.00 lacs in one or more tranches, through issue of equity shares of the Holding Company to qualified institutional buyers by way of qualified institutions placement under the provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations 2018, or through other modes including preferential allotment or private placements and/or any combination thereof or any other method as may be permitted under applicable laws subject to such regulatory/statutory approvals, as may be required.

6 The Government has notified and brought into force substantial provisions of the Code on Social Security, 2020 ("Social Security Code"); the Occupational Safety, Health and Working Conditions Code, 2020; the Industrial Relations Code, 2020 and the Code on Wages, 2019 (collectively, the "Labour Codes") on November 21, 2025, which consolidate, subsume, amend and replace numerous existing central labour legislations. The Government had approved the Code on Social Security, 2020, which will impact the Group's employee benefit obligations. The Ministry of Labour and Employment had earlier released draft rules for the Code on November 13, 2020. Subsequently, on November 21, 2025, the Government has notified and brought into force substantial provisions of the Labour Codes. However, certain specific rules and corresponding State-level notifications are yet to be notified. The Group has accounted for its increased obligations in accordance with Ind AS 19 – 'Employee Benefits' and FAQs on key accounting implications arising from the New Labour Codes issued by the Institute of Chartered Accountants of India ('ICAI') in its consolidated financial results during the current quarter ended December 31, 2025 and is in the process of evaluating the impact of these Labour Codes changes.

7 During the period ended December 31, 2025, the Holding Company has allotted 83,809 equity shares (for the quarter December 31, 2025: 6,400 equity shares) of ₹ 10/- 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 28,9 72,134 equity shares of ₹ 10/- each.

8 Figures of previous period 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

Place: New Delhi
Date: January 09, 2026

GLOBUS SPRITS LIMITED
NEW DELHI

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date 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

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Globus Spirits Limited ('the Company') for the quarter ended December 31, 2025 and the year to date results for the period April 1, 2025 to December 31, 2025, 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.



Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date 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
Partner
Membership No. 502667

UDIN: 26502667XKYUAJ1658

Place: Noida
Date: January 9, 2026

Globus Spirits Limited

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(₹ in lacs except as stated otherwise)

S. No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	**Income**						
(a)	Revenue from operations	93,770.89	87,063.80	88,218.40	275,828.06	264,254.27	351,750.23
(b)	Other income	274.60	284.18	222.98	788.90	597.79	961.78
	Total income	**94,045.49**	**87,347.98**	**88,441.38**	**276,616.96**	**264,852.06**	**352,712.01**
2.	**Expenses**						
(a)	Cost of materials consumed	46,507.81	45,873.66	43,137.82	139,331.71	132,118.16	180,280.43
(b)	Changes in inventories of finished goods and work-in-progress	415.67	(1,571.06)	(584.97)	150.20	1,979.69	(575.44)
(c)	Excise duty	22,132.32	21,003.13	28,067.65	68,227.08	76,107.01	98,154.85
(d)	Employee benefits expense	3,014.05	2,568.38	2,199.32	8,402.91	6,544.20	8,773.36
(e)	Finance costs	1,345.22	1,370.82	1,420.93	4,178.93	3,300.66	4,600.42
(f)	Depreciation and amortisation expense	2,240.58	2,222.26	2,112.86	6,624.99	6,083.18	8,159.87
(g)	Other expenses	14,157.65	13,216.86	11,941.23	40,427.12	36,100.16	49,800.84
	Total expenses	**89,813.30**	**84,684.05**	**88,294.84**	**267,342.94**	**262,233.06**	**349,194.33**
3.	**Profit before tax (1-2)**	**4,232.19**	**2,663.93**	**146.54**	**9,274.02**	**2,619.00**	**3,517.68**
4.	**Tax expense**						
(a)	Current tax	1,134.70	588.99	(50.90)	2,287.25	311.11	453.17
(b)	Deferred tax	(44.54)	(260.05)	125.51	(343.02)	440.64	567.33
	Total tax expense	**1,090.16**	**328.94**	**74.61**	**1,944.23**	**751.75**	**1,020.50**
5.	**Profit after tax (3-4)**	**3,142.03**	**2,334.99**	**71.93**	**7,329.79**	**1,867.25**	**2,497.18**
6.	**Other comprehensive income**						
	Items that will not be reclassified to profit or loss						
	Remeasurements (loss)/gain of defined benefit plans	(78.38)	23.32	8.77	(31.75)	26.31	93.25
	Tax expense impact on above	19.73	(5.87)	(2.21)	7.99	(6.63)	(23.47)
	Total other comprehensive income	**(58.65)**	**17.45**	**6.56**	**(23.76)**	**19.68**	**69.78**
7.	**Total comprehensive income (5+6)**	**3,083.38**	**2,352.44**	**78.49**	**7,306.03**	**1,886.93**	**2,566.96**
8.	Paid-up equity share capital (face value of ₹ 10/- each)	2,897.21	2,896.57	2,882.26	2,897.21	2,882.26	2,888.83
9.	Other equity						96,580.42
10.	**Earnings per equity share ("EPS") (face value of ₹ 10/- each) (EPS for the quarter and nine months ended not annualized)**						
(a)	Basic	10.85	8.06	0.25	25.32	6.48	8.65
(b)	Diluted	10.78	8.03	0.25	25.14	6.48	8.61

GLOBUS SPRITS LIMITED NEW DELHI

Globus Spirits Limited

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NOTES TO THE STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

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

(₹ in lacs)

S. No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	**Segment revenue**						
(a)	Manufacturing	54,952.06	49,318.52	43,778.15	155,447.24	141,685.64	190,340.40
(b)	Consumer (including excise duty)	49,691.21	46,114.98	55,778.15	148,223.76	151,573.28	197,520.41
	Total segment revenue	**104,643.27**	**95,433.50**	**99,556.30**	**303,671.00**	**293,258.92**	**387,860.81**
	Inter-segment elimination	(10,872.38)	(8,369.70)	(11,337.90)	(27,842.94)	(29,004.65)	(36,110.58)
	Net segment revenue	**93,770.89**	**87,063.80**	**88,218.40**	**275,828.06**	**264,254.27**	**351,750.23**
2.	**Segment results**						
(a)	Manufacturing	3,646.78	2,389.59	519.35	7,388.75	1,617.05	2,789.70
(b)	Consumer	3,896.61	3,583.24	2,938.00	11,900.29	9,788.00	12,526.49
	Total segment results before tax	**7,543.39**	**5,972.83**	**3,457.35**	**19,289.04**	**11,405.05**	**15,316.19**
	Add: Unallocable other income	274.60	284.18	222.98	788.90	597.79	961.78
	Less: Unallocable other items	(3,585.80)	(3,593.08)	(3,533.79)	(10,803.92)	(9,383.84)	(12,760.29)
	Total profit before tax	**4,232.19**	**2,663.93**	**146.54**	**9,274.02**	**2,619.00**	**3,517.68**
3.	**Segment assets**						
(a)	Manufacturing	27,903.13	29,347.29	24,145.93	27,903.13	24,145.93	28,858.19
(b)	Consumer	32,164.57	31,330.17	34,809.07	32,164.57	34,809.07	38,077.51
(c)	Unallocable	158,367.81	157,034.07	138,468.57	158,367.81	138,468.57	142,688.00
	Total segment assets	**218,435.51**	**217,711.53**	**197,423.57**	**218,435.51**	**197,423.57**	**209,623.70**

Notes on segment information:

Segment assets include 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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

2 The above standalone unaudited financial results of Globus Spirits Limited ("the Company") have been prepared in accordance with the Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, specified in Section 133 of the Companies Act, 2013. The above standalone unaudited financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at meeting held on January 09, 2026.

3 The statutory auditors have carried out a limited review of standalone unaudited financial results of the Company for the quarter and nine months ended December 31, 2025, in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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 disallowing certain expenses resulting in an aggregate tax impact of ₹ 5,649.00 lacs (including interest). 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 tax demand is ₹ 4,093.82 lacs and the Company has paid ₹ 3,043.76 lacs under protest.

The Company has filed an appeal u/s 246A of the IT Act for all the assessment years covered by the Orders. While the uncertainty exists regarding the outcomes of the legal proceedings, the management of the Company has evaluated the demand orders after considering all available records and facts known to it and based on an independent legal review and opinion from external legal counsel believes that the Company can succeed in the appeals filed against the aforesaid demand orders. Basis legal opinion obtained, the management is confident that ultimately no liability will devolve on the Company and accordingly no provision for any liability has been made in the standalone financial results.

5 The Board of Directors of the Company at its meeting held on November 20, 2025 and the Shareholders of the Company at the Extra-Ordinary General meeting held on December 18, 2025 approved the proposal to raise funds for an aggregate amount upto ₹ 50,000.00 lacs in one or more tranches, through issue of equity shares of the Company to qualified institutional buyers by way of qualified institutions placement under the provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations 2018, or through other modes including preferential allotment or private placements and/or any combination thereof or any other method as may be permitted under applicable laws subject to such regulatory/statutory approvals, as may be required.

6 The Government has notified and brought into force substantial provisions of the Code on Social Security, 2020 ("Social Security Code"); the Occupational Safety, Health and Working Conditions Code, 2020; the Industrial Relations Code, 2020 and the Code on Wages, 2019 (collectively, the "Labour Codes") on November 21, 2025, which consolidate, subsume, amend and replace numerous existing central labour legislations. The Government had approved the Code on Social Security, 2020, which will impact the Company's employee benefit obligations. The Ministry of Labour and Employment had earlier released draft rules for the Code on November 13, 2020. Subsequently, on November 21, 2025, the Government has notified and brought into force substantial provisions of the Labour Codes. However, certain specific rules and corresponding State-level notifications are yet to be notified. The Company has accounted for its increased obligations in accordance with Ind AS 19 – 'Employee Benefits' and FAQs on key accounting implications arising from the New Labour Codes issued by the Institute of Chartered Accountants of India ('ICAI') in its standalone financial results during the current quarter ended December 31, 2025 and is in the process of evaluating the impact of these Labour Codes changes.

7 During the period ended December 31, 2025, the Company has allotted 83,809 equity shares (for the quarter December 31, 2025: 6,400 equity shares) of ₹ 10/- 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 28,972,134 equity shares of ₹ 10/- each.

8 Figures of previous period 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

Place: New Delhi
Date: January 09, 2026

GLOBUS SPRITS LIMITED NEW DELHI