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 : 30th October2026

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 30th October, 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 30th October 2026 (commenced at 01.00 PM. and concluded at 02:25 PM), have, inter-alia, considered and approved the following business:

1) Please find herewith the Un-audited Standalone and Consolidated Financial Results for the 2nd quarter and half year ended 30th September2026 along with the Limited Review Report of Auditors thereon;

Kindly take note of the same & acknowledgement the receipt of the same.

Thanking You
Yours faithfully
for **Globus Spirits Ltd.**

Santosh Kumar Pattanayak
Digitally signed by Santosh Kumar Pattanayak
Date: 2026.10.30 14:10:32 +05'30'

Santosh Kumar Pattanayak
Company Secretary
ACS-18721

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

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP
L 41, Connaught Circus,
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New Delhi – 110 001
India

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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 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 September 30, 2026 and the consolidated year to date results for the period April 01, 2026 to September 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.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports 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 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 Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company 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 6 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.

6. We did not review the interim financial results of one subsidiary included in the Statement, whose financial information reflect total assets of ₹ 309.77 lakh as at September 30, 2026, and total revenues of ₹ 4.26 lakh and ₹ 114.61 lakh, total net loss after tax and total comprehensive loss of ₹ 58.05 lakh and ₹ 31.36 lakh, for the quarter and half year ended on September 30, 2026, respectively, and cash inflows (net) of ₹ 27.69 lakh for the period ended September 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

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

Abhishek Lakhotia
Partner
Membership No. 502667

UDIN: 26502667DTFYZZ3529

Place: New Delhi
Date: October 30, 2026

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

Name of the Entity	Nature of Relationship
Globus Spirits Limited	Holding Company
Bored Beverages Private Limited	Subsidiary
Globus ANSA Private Limited	Joint venture

Globus Spirits Limited

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

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

S. No.	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	**Income**						
(a)	Revenue from operations	1,09,892.74	1,15,187.94	87,178.41	2,25,080.68	1,82,333.60	3,61,278.16
(b)	Other income	315.95	174.01	281.74	489.96	513.24	1,276.83
	Total income	**1,10,208.69**	**1,15,361.95**	**87,460.15**	**2,25,570.64**	**1,82,846.84**	**3,62,554.99**
2.	**Expenses**						
(a)	Cost of materials consumed	50,314.18	50,929.95	45,899.85	1,01,244.13	92,898.19	1,83,872.66
(b)	Purchase of stock-in-trade	440.88	487.55	-	928.43	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	602.57	1,535.15	(1,554.99)	2,137.72	(277.45)	(4,396.60)
(d)	Excise duty on sales	33,649.38	36,309.53	21,042.62	69,958.91	46,214.46	90,254.01
(e)	Employee benefits expense	3,631.30	3,079.40	2,595.98	6,710.70	5,443.67	11,249.37
(f)	Finance costs	1,656.76	1,565.91	1,370.85	3,222.67	2,833.75	5,827.13
(g)	Depreciation and amortisation expense	2,697.21	2,644.02	2,222.54	5,341.23	4,384.95	9,173.99
(h)	Other expenses	15,236.05	15,092.14	13,250.75	30,328.19	26,371.07	54,452.42
	Total expenses	**1,08,228.33**	**1,11,643.65**	**84,827.60**	**2,19,871.98**	**1,77,868.64**	**3,50,432.98**
3.	**Profit before share of loss of investment accounted for using equity method and tax (1-2)**	**1,980.36**	**3,718.30**	**2,632.55**	**5,698.66**	**4,978.20**	**12,122.01**
4.	Share of loss of investment accounted for using equity method	(55.05)	(83.88)	(130.67)	(138.93)	(174.24)	(225.44)
5.	**Profit before tax (3-4)**	**1,925.31**	**3,634.42**	**2,501.88**	**5,559.73**	**4,803.96**	**11,896.57**
6.	**Tax expense**						
(a)	Current tax	432.83	797.51	542.47	1,230.34	1,152.55	2,649.93
(b)	Deferred tax	90.79	188.85	(221.50)	279.64	(298.48)	141.15
7.	**Profit after tax (5-6)**	**1,401.69**	**2,648.06**	**2,180.91**	**4,049.75**	**3,949.89**	**9,105.49**
8.	**Other comprehensive income**						
	Items that will not be reclassified to profit or loss						
	Remeasurements gain of defined benefit plans	12.30	12.29	23.32	24.59	46.63	49.17
	Tax expense impact on above	(3.10)	(3.09)	(5.87)	(6.19)	(11.74)	(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**	**9.20**	**17.45**	**18.40**	**34.89**	**36.79**
9.	**Total comprehensive income (7+8)**	**1,410.89**	**2,657.26**	**2,198.36**	**4,068.15**	**3,984.78**	**9,142.28**
(a)	**Net profit attributed to:**						
	Shareholders of the Holding Company	1,417.81	2,658.81	2,195.42	4,076.62	3,979.33	9,178.65
	Non-controlling interest	(16.12)	(10.75)	(14.51)	(26.87)	(29.44)	(73.16)
(b)	**Other comprehensive income attributed to:**						
	Shareholders of the Holding Company	9.20	9.20	17.45	18.40	34.89	36.79
	Non-controlling interest	-	-	-	-	-	-
(c)	**Total comprehensive income attributed to:**						
	Shareholders of the Holding Company	1,427.01	2,668.01	2,212.87	4,095.02	4,014.22	9,215.44
	Non-controlling interest	(16.12)	(10.75)	(14.51)	(26.87)	(29.44)	(73.16)
10.	Paid-up equity share capital (face value of ₹ 10/- each)	3,146.12	2,908.03	2,896.57	3,146.12	2,896.57	2,906.79
11.	Other equity						1,06,230.06
12.	**Earnings per equity share ("EPS")** **(EPS for the quarter and half year not annualized) [refer note 8]**						
(a)	Basic	4.64	9.14	7.58	13.68	13.74	31.70
(b)	Diluted	4.63	9.13	7.55	13.63	13.70	31.65

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NOTES TO THE STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

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

(All amounts are in Indian ₹ lakh)

S. No.	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1.	**Segment revenue**						
	Manufacturing (gross)	53,562.21	54,693.72	49,318.52	1,08,255.93	1,00,495.18	1,99,660.41
	Inter-segment elimination	(8,066.28)	(7,492.43)	(8,369.70)	(15,558.71)	(16,970.56)	(35,277.21)
(a)	Manufacturing (net)	45,495.93	47,201.29	40,948.82	92,697.22	83,524.62	1,64,383.20
(b)	Consumer [refer note (b) below]	30,747.43	31,677.12	25,186.97	62,424.55	52,594.52	1,06,640.95
	Net segment revenue	**76,243.36**	**78,878.41**	**66,135.79**	**1,55,121.77**	**1,36,119.14**	**2,71,024.15**
	Add: Excise duty on sales	33,649.38	36,309.53	21,042.62	69,958.91	46,214.46	90,254.01
	Revenue from operations	**1,09,892.74**	**1,15,187.94**	**87,178.41**	**2,25,080.68**	**1,82,333.60**	**3,61,278.16**
2.	**Segment results - Earning before interest, tax, depreciation and amortisation ('EBITDA')**						
(a)	Manufacturing	2,537.73	3,687.29	2,667.01	6,225.02	4,889.95	12,382.40
(b)	Consumer	3,796.60	4,240.94	3,558.93	8,037.54	7,306.95	14,740.73
	Total segment results before tax	**6,334.33**	**7,928.23**	**6,225.94**	**14,262.56**	**12,196.90**	**27,123.13**
	Less: Depreciation and amortisation expense						
	- Manufacturing	1,485.36	1,732.00	1,463.77	3,217.36	3,087.65	6,344.32
	- Consumer	1,124.03	827.60	651.10	1,951.63	1,085.59	1,959.00
	- Unallocable	87.82	84.42	107.67	172.24	211.71	870.67
	Less: Finance costs	1,656.76	1,565.91	1,370.85	3,222.67	2,833.75	5,827.13
	Add: Share of loss of investment accounted for using equity method	(55.05)	(83.88)	(130.67)	(138.93)	(174.24)	(225.44)
	Profit before tax	**1,925.31**	**3,634.42**	**2,501.88**	**5,559.73**	**4,803.96**	**11,896.57**
3.	**Segment assets**						
(a)	Manufacturing	1,25,056.96	1,07,719.21	1,21,784.28	1,25,056.96	1,21,784.28	1,20,487.34
(b)	Consumer	94,687.50	1,01,052.92	75,398.60	94,687.50	75,398.60	86,558.95
(c)	Unallocable	19,080.24	21,111.63	20,022.21	19,080.24	20,022.21	17,804.69
	Total assets	**2,38,824.70**	**2,29,883.76**	**2,17,205.09**	**2,38,824.70**	**2,17,205.09**	**2,24,850.98**

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 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 ₹ 1,002.10 lakh (June 30, 2026: ₹ 531.63 lakh) as mandated under the relevant state excise regulations.

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NOTES TO THE STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS
QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

2. Consolidated Statement of Assets and Liabilities

(All amounts are in Indian ₹ lakh)

	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
A.	**ASSETS**		
1.	**Non-current assets**		
	(a) Property, plant and equipment	1,18,775.24	1,21,388.48
	(b) Capital work-in-progress	7,224.33	3,680.85
	(c) Right-of-use assets	2,989.48	3,244.56
	(d) Goodwill	47.89	47.89
	(e) Other intangible assets	211.63	252.29
	(f) Intangible assets under development	34.55	-
	(g) Investment accounted for using the equity method	488.64	627.56
	(h) Financial assets		
	(i) Investments	544.83	0.30
	(ii) Other financial assets	1,548.95	3,796.77
	(i) Income-tax assets (net)	457.40	427.12
	(j) Other non-current assets	8,414.25	8,154.27
	Total non-current assets	**1,40,737.19**	**1,41,620.09**
2.	**Current assets**		
	(a) Inventories	26,451.03	28,665.06
	(b) Financial assets		
	(i) Investments	6,595.40	-
	(ii) Trade receivables	45,875.07	32,136.88
	(iii) Cash and cash equivalents	1,939.37	1,040.77
	(iv) Bank balances other than cash and cash equivalents above	6,821.42	6,024.81
	(v) Loans	-	1.85
	(vi) Other financial assets	1,620.32	1,574.71
	(c) Other current assets	8,784.90	13,786.81
	Total current assets	**98,087.51**	**83,230.89**
	TOTAL ASSETS (1+2)	**2,38,824.70**	**2,24,850.98**
B.	**EQUITY AND LIABILITIES**		
1.	**Equity**		
	(a) Equity share capital	3,146.12	2,906.79
	(b) Other equity	1,27,705.36	1,06,230.06
	Equity attributable to the owners of the Holding Company	**1,30,851.48**	**1,09,136.85**
	Non-controlling interest	(240.12)	(213.25)
	Total equity	**1,30,611.36**	**1,08,923.60**
	Liabilities		
2.	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	6,889.78	22,325.19
	(ii) Lease liabilities	601.46	775.91
	(b) Provisions	768.41	731.90
	(c) Deferred tax liabilities (net)	9,436.36	9,150.53
	(d) Other non-current liabilities	191.02	197.66
	Total non-current liabilities	**17,887.03**	**33,181.19**
3.	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	28,810.14	29,182.83
	(ii) Lease liabilities	406.31	458.66
	(iii) Acceptances	20,240.21	19,950.35
	(iv) Trade payables		
	- Total outstanding due to micro enterprises and small enterprises	3,998.84	5,010.85
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	25,873.48	19,426.80
	(v) Other financial liabilities	4,385.53	1,865.94
	(b) Other current liabilities	5,868.47	6,165.21
	(c) Provisions	743.33	685.55
	Total current liabilities	**90,326.31**	**82,746.19**
	TOTAL EQUITY AND LIABILITIES (1+2+3)	**2,38,824.70**	**2,24,850.98**

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NOTES TO THE STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

3. Consolidated Statement of Cash Flows

(All amounts are in Indian ₹ lakh)

	Particulars	For the period ended September 30, 2026 (Unaudited)	For the period ended September 30, 2025 (Unaudited)
A	**Cash flow from operating activities**		
	Profit before share of loss of investment accounted for using equity method and tax	**5,559.73**	**4,803.96**
	Adjustment for :		
	Share of loss of investment accounted for using equity method	138.93	174.24
	Depreciation and amortisation expense	5,341.23	4,384.95
	Share based payment to employees	680.91	685.78
	Balances written off	38.20	1.08
	Allowance for expected credit loss	60.00	-
	Gain on termination of lease liabilities	-	(37.66)
	Net gain on redemption and fair valuation of investments carried at FVTPL	(140.92)	-
	Gain on disposal of property, plant and equipment	(5.61)	(5.00)
	Unrealised foreign exchange fluctuation	-	(1.88)
	Finance costs	3,222.67	2,833.75
	Interest income	(314.84)	(420.34)
	Amortisation of deferred government grants	(6.64)	(6.65)
	Operating profit before working capital changes	**14,573.66**	**12,412.23**
	Adjustments for working capital changes :		
	- Decrease in financial and other assets	5,108.06	10,772.60
	- Decrease/(increase) in inventories	2,214.04	(1,054.27)
	- Increase in trade receivables	(13,798.19)	(4,285.68)
	- Increase in trade payables	5,436.34	6,982.89
	- Increase in acceptances	289.86	2,023.22
	- Increase in liabilities and provisions	1,356.06	896.90
	Cash generated from operations	**15,179.83**	**27,747.89**
	Income taxes paid (net of refunds)	(1,260.53)	(837.63)
	Net cash flow from operating activities (A)	**13,919.30**	**26,910.26**
B	**Cash flow from investing activities**		
	Payment for acquisition of property, plant and equipment and intangible assets	(6,409.68)	(12,439.43)
	Proceeds from disposal of property, plant and equipment	16.02	-
	Purchase of investments	(22,547.11)	-
	Sale of investments	15,595.70	-
	Acquisition of investments in jointly controlled entity	-	(399.84)
	Loans received	1.85	2.37
	Bank deposits placed	(594.83)	(2,141.01)
	Proceeds from bank deposits	3,012.36	34.25
	Interest received	236.89	232.09
	Net cash used in investing activities (B)	**(10,688.80)**	**(14,711.57)**
C	**Cash flow from financing activities**		
	Proceeds from fresh issue of equity shares [refer note 8]	20,000.00	-
	Share issue expenses [refer note 8]	(1,008.11)	-
	Proceeds from exercise of Employee Stock Option [refer note 7]	1.24	7.74
	Proceeds from non-current borrowings	-	7,875.00
	Repayment of non-current borrowings	(15,862.39)	(3,169.91)
	Proceeds from/(repayment) of current borrowings (net)	152.02	(11,284.19)
	Finance costs paid	(3,287.49)	(2,886.10)
	Repayment of principal portion of lease liabilities	(226.80)	(295.44)
	Payment of interest portion of lease liabilities	(45.95)	(66.48)
	Dividend paid	(2,054.42)	(797.67)
	Net cash used in financing activities (C)	**(2,331.90)**	**(10,617.05)**
D	**Net increase in cash and cash equivalents during the period (A+B+C)**	**898.60**	**1,581.64**
	Cash and cash equivalents at the beginning of the period	1,040.77	187.75
	Cash and cash equivalents at the end of the period	**1,939.37**	**1,769.39**

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NOTES TO THE STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

4 The above Consolidated Financial Results for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 30, 2026.

5 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").

6 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.

7 During the quarter and half year ended September 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.

8 During the quarter and half year ended September 30, 2026, the Holding Company completed a Qualified Institutional Placement ('QIP') and, on August 6, 2026, allotted 2,380,952 equity shares of face value of ₹ 10.00 each, fully paid-up, to eligible Qualified Institutional Buyers ('QIBs') at an issue price of ₹ 840.00 per equity share, including a securities premium of ₹ 830.00 per equity share, aggregating to ₹ 20,000.00 lakh (₹ 18,991.89 lakh net of issue expenses). The QIP opened on August 4, 2026 and closed on August 6, 2026. The issue was undertaken pursuant to Sections 42 and 62 of the Companies Act, 2013, read with the rules made thereunder, and Chapter VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. The utilisation out of such net proceeds till September 30, 2026 is given below:

Utilisation of funds upto September 30, 2026	**₹ lakh**
Utilised for repayment of non-current borrowings	15,500.00
Balance unutilised funds as on September 30, 2026*	**3,491.89**

*The balance amount of QIP proceeds remains invested in mutual funds.

9 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

Shekhar Swarup
Chief Executive Officer and Joint Managing Director
DIN: 00445241

GLOBUS SPIRITS LIMITED New Delhi

Place: New Delhi
Date: October 30, 2026

Walker Chandiok &Co LLP

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of Globus Spirits Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

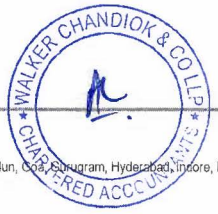
To the Board of Directors of Globus Spirits Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Globus Spirits Limited ('the Company') for the quarter ended September 30, 2026, and the year to date results for the period April 01, 2026 to September 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), 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 Results of Globus Spirits Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

5. We draw attention to Note 6 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: 26502667LFMGS4082

Place: New Delhi
Date: October 30, 2026

Globus Spirits Limited

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

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

S. No.	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	**Income**						
(a)	Revenue from operations	1,09,892.74	1,15,183.68	87,063.80	2,25,076.42	1,82,057.17	3,60,900.63
(b)	Other income	320.31	171.20	284.18	491.51	514.30	1,284.65
	Total income	**1,10,213.05**	**1,15,354.88**	**87,347.98**	**2,25,567.93**	**1,82,571.47**	**3,62,185.28**
2.	**Expenses**						
(a)	Cost of materials consumed	50,314.18	50,929.95	45,873.66	1,01,244.13	92,823.90	1,83,733.51
(b)	Purchase of stock-in-trade	440.88	487.55	-	928.43	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	602.57	1,533.41	(1,571.06)	2,135.98	(265.47)	(4,403.16)
(d)	Excise duty on sales	33,649.38	36,307.91	21,003.13	69,957.29	46,094.76	90,094.11
(e)	Employee benefits expense	3,627.76	3,067.83	2,568.38	6,695.59	5,388.86	11,147.76
(f)	Finance costs	1,656.76	1,565.91	1,370.82	3,222.67	2,833.71	5,827.09
(g)	Depreciation and amortisation expense	2,697.06	2,643.86	2,222.26	5,340.92	4,384.41	9,172.87
(h)	Other expenses	15,209.26	15,076.94	13,216.86	30,286.20	26,269.47	54,332.95
	Total expenses	**1,08,197.85**	**1,11,613.36**	**84,684.05**	**2,19,811.21**	**1,77,529.64**	**3,49,905.13**
3.	**Profit before tax (1-2)**	**2,015.20**	**3,741.52**	**2,663.93**	**5,756.72**	**5,041.83**	**12,280.15**
4.	**Tax expense**						
(a)	Current tax	432.83	797.51	588.99	1,230.34	1,152.55	2,649.93
(b)	Deferred tax	90.79	188.85	(260.05)	279.64	(298.48)	141.15
5.	**Profit after tax (3-4)**	**1,491.58**	**2,755.16**	**2,334.99**	**4,246.74**	**4,187.76**	**9,489.07**
6.	**Other comprehensive income**						
	Items that will not be reclassified to profit or loss						
	Remeasurements gain of defined benefit plans	12.30	12.29	23.32	24.59	46.63	49.17
	Tax expense impact on above	(3.10)	(3.09)	(5.87)	(6.19)	(11.74)	(12.38)
	Total other comprehensive income	**9.20**	**9.20**	**17.45**	**18.40**	**34.89**	**36.79**
7.	**Total comprehensive income (5+6)**	**1,500.78**	**2,764.36**	**2,352.44**	**4,265.14**	**4,222.65**	**9,525.86**
8.	Paid-up equity share capital (face value of ₹ 10/- each)	3,146.12	2,908.03	2,896.57	3,146.12	2,896.57	2,906.79
9.	Other equity						1,06,731.46
10.	**Earnings per equity share ("EPS")** **(EPS for the quarter and half year not annualized) [refer note 8]**						
(a)	Basic	4.89	9.48	8.06	14.25	14.47	32.77
(b)	Diluted	4.87	9.46	8.03	14.20	14.41	32.72

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NOTES TO THE STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

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

(All amounts are in Indian ₹ lakh)

S. No.	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1.	**Segment revenue**						
	Manufacturing (gross)	53,562.21	54,693.72	49,318.52	1,08,255.93	1,00,495.18	1,99,660.41
	Inter-segment elimination	(8,066.28)	(7,492.43)	(8,369.70)	(15,558.71)	(16,970.56)	(35,277.21)
(a)	Manufacturing (net)	45,495.93	47,201.29	40,948.82	92,697.22	83,524.62	1,64,383.20
(b)	Consumer [refer note (b) below]	30,747.43	31,674.48	25,111.85	62,421.91	52,437.79	1,06,423.32
	Net segment revenue	**76,243.36**	**78,875.77**	**66,060.67**	**1,55,119.13**	**1,35,962.41**	**2,70,806.52**
	Add: Excise duty on sales	33,649.38	36,307.91	21,003.13	69,957.29	46,094.76	90,094.11
	Revenue from operations	**1,09,892.74**	**1,15,183.68**	**87,063.80**	**2,25,076.42**	**1,82,057.17**	**3,60,900.63**
2.	**Segment results - Earning before interest, tax, depreciation and amortisation ('EBITDA')**						
(a)	Manufacturing	2,537.73	3,687.29	2,667.01	6,225.02	4,889.95	12,382.40
(b)	Consumer	3,831.29	4,264.00	3,590.00	8,095.29	7,370.00	14,897.71
	Total segment results before tax	**6,369.02**	**7,951.29**	**6,257.01**	**14,320.31**	**12,259.95**	**27,280.11**
	Less: Depreciation and amortisation expense						
	- Manufacturing	1,485.36	1,732.00	1,463.77	3,217.36	3,087.65	6,344.32
	- Consumer	1,123.88	827.44	650.82	1,951.32	1,085.05	1,957.88
	- Unallocable	87.82	84.42	107.67	172.24	211.71	870.67
	Less: Finance costs	1,656.76	1,565.91	1,370.82	3,222.67	2,833.71	5,827.09
	Profit before tax	**2,015.20**	**3,741.52**	**2,663.93**	**5,756.72**	**5,041.83**	**12,280.15**
3.	**Segment assets**						
(a)	Manufacturing	1,25,056.96	1,07,719.21	1,21,784.28	1,25,056.96	1,21,784.28	1,20,487.34
(b)	Consumer	95,553.31	1,01,052.92	75,905.04	95,553.31	75,905.04	87,189.24
(c)	Unallocable	19,080.24	21,111.63	20,022.21	19,080.24	20,022.21	17,804.69
	Total assets	**2,39,690.51**	**2,29,883.76**	**2,17,711.53**	**2,39,690.51**	**2,17,711.53**	**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 ₹ 1,002.10 lakh (June 30, 2026: ₹ 531.63 lakh) as mandated under the relevant state excise regulations.

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NOTES TO THE STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

2. Standalone Statement of Assets and Liabilities

(All amounts are in Indian ₹ lakh)

	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
A.	**ASSETS**		
1.	**Non-current assets**		
	(a) Property, plant and equipment	1,18,773.99	1,21,387.00
	(b) Capital work-in-progress	7,224.33	3,680.85
	(c) Right-of-use assets	2,989.48	3,244.56
	(d) Intangible assets	211.20	251.80
	(e) Intangible assets under development	34.55	-
	(f) Financial assets		
	(i) Investments	1,997.84	1,453.29
	(ii) Loans	250.00	200.00
	(iii) Other financial assets	1,548.95	3,796.77
	(g) Income-tax assets (net)	457.10	426.91
	(h) Other non-current assets	8,414.25	8,154.27
	Total non-current assets	**1,41,901.69**	**1,42,595.45**
2.	**Current assets**		
	(a) Inventories	26,393.80	28,604.50
	(b) Financial assets		
	(i) Investments	6,595.40	-
	(ii) Trade receivables	45,804.97	31,954.98
	(iii) Cash and cash equivalents	1,909.93	1,039.02
	(iv) Bank balances other than cash and cash equivalents above	6,798.42	5,998.36
	(v) Loans	-	1.85
	(vi) Other financial assets	1,562.85	1,562.32
	(c) Other current assets	8,723.45	13,724.79
	Total current assets	**97,788.82**	**82,885.82**
	TOTAL ASSETS (1+2)	**2,39,690.51**	**2,25,481.27**
B.	**EQUITY AND LIABILITIES**		
1.	**Equity**		
	(a) Equity share capital	3,146.12	2,906.79
	(b) Other equity	1,28,376.87	1,06,731.46
	Total equity	**1,31,522.99**	**1,09,638.25**
	Liabilities		
2.	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	6,889.78	22,325.19
	(ii) Lease liabilities	601.46	775.91
	(b) Provisions	768.41	731.90
	(c) Deferred tax liabilities (net)	9,436.36	9,150.53
	(d) Other non-current liabilities	191.02	197.66
	Total non-current liabilities	**17,887.03**	**33,181.19**
3.	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	28,810.14	29,182.83
	(ii) Lease liabilities	406.31	458.66
	(iii) Acceptances	20,240.21	19,950.35
	(iv) Trade payables		
	- Total outstanding due to micro enterprises and small enterprises	3,998.83	5,010.13
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	25,849.96	19,370.06
	(v) Other financial liabilities	4,369.42	1,853.84
	(b) Other current liabilities	5,862.29	6,150.41
	(c) Provisions	743.33	685.55
	Total current liabilities	**90,280.49**	**82,661.83**
	TOTAL EQUITY AND LIABILITIES (1+2+3)	**2,39,690.51**	**2,25,481.27**

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NOTES TO THE STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

3. Standalone Statement of Cash Flows

(All amounts are in Indian ₹ lakh)

	Particulars	For the period ended September 30, 2026 (Unaudited)	For the period ended September 30, 2025 (Unaudited)
A	**Cash flow from operating activities**		
	Profit before tax	**5,756.72**	**5,041.83**
	Adjustment for :		
	Depreciation and amortisation expense	5,340.92	4,384.41
	Share based payment to employees	680.91	685.78
	Balances written off	38.20	1.21
	Allowance for expected credit loss	60.00	-
	Gain on termination of lease liabilities	-	(37.66)
	Net gain on redemption and fair valuation of investments carried at FVTPL	(140.92)	-
	Gain on disposal of property, plant and equipment	(5.61)	(5.00)
	Unrealised foreign exchange fluctuation	-	(1.88)
	Finance costs	3,222.67	2,833.71
	Interest income	(314.00)	(423.73)
	Amortisation of deferred government grants	(6.64)	(6.65)
	Operating profit before working capital changes	**14,632.25**	**12,472.02**
	Adjustments for working capital changes :		
	- Decrease in financial and other assets	5,107.58	10,740.03
	- Decrease/(increase) in inventories	2,210.70	(1,040.36)
	- Increase in trade receivables	(13,909.99)	(4,200.37)
	- Increase in trade payables	5,468.60	6,976.14
	- Increase in acceptances	289.86	2,023.22
	- Increase in liabilities and provisions	1,362.37	880.55
	Cash generated from operations	**15,161.37**	**27,851.23**
	Income taxes paid (net of refunds)	(1,260.53)	(837.63)
	Net cash flow from operating activities (A)	**13,900.84**	**27,013.60**
B	**Cash flow from investing activities**		
	Payment for acquisition of property, plant and equipment and intangible assets	(6,409.68)	(12,439.20)
	Proceeds from disposal of property, plant and equipment	16.02	-
	Purchase of investments	(22,547.11)	-
	Sale of investments	15,595.70	-
	Acquisition of investments in jointly controlled entity	-	(399.84)
	Loans given	(50.00)	(150.00)
	Loans received	1.85	2.37
	Bank deposits placed	(594.83)	(2,138.51)
	Proceeds from bank deposits	3,053.94	34.25
	Interest received	236.08	235.53
	Net cash used in investing activities (B)	**(10,698.03)**	**(14,855.40)**
C	**Cash flow from financing activities**		
	Proceeds from fresh issue of equity shares [refer note 8]	20,000.00	-
	Share issue expenses [refer note 8]	(1,008.11)	-
	Proceeds from exercise of Employee Stock Option [refer note 7]	1.24	7.74
	Proceeds from non-current borrowings	-	7,875.00
	Repayment of non-current borrowings	(15,862.39)	(3,169.91)
	Proceeds from/(repayment) of current borrowings (net)	152.02	(11,284.19)
	Finance costs paid	(3,287.49)	(2,886.10)
	Repayment of principal portion of lease liabilities	(226.80)	(295.44)
	Payment of interest portion of lease liabilities	(45.95)	(66.48)
	Dividend paid	(2,054.42)	(797.67)
	Net cash used in financing activities (C)	**(2,331.90)**	**(10,617.05)**
D	**Net increase in cash and cash equivalents during the period (A+B+C)**	**870.91**	**1,541.15**
	Cash and cash equivalents at the beginning of the period	1,039.02	173.77
	Cash and cash equivalents at the end of the period	**1,909.93**	**1,714.92**

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NOTES TO THE STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

4 The above Standalone Financial Results for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 30, 2026.

5 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").

6 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.

7 During the quarter and half year ended September 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.

8 During the quarter and half year ended September 30, 2026, the Company completed a Qualified Institutional Placement ('QIP') and, on August 6, 2026, allotted 2,380,952 equity shares of face value of ₹ 10.00 each, fully paid-up, to eligible Qualified Institutional Buyers ('QIBs') at an issue price of ₹ 840.00 per equity share, including a securities premium of ₹ 830.00 per equity share, aggregating to ₹ 20,000.00 lakh (₹ 18,991.89 lakh net of issue expenses). The QIP opened on August 4, 2026 and closed on August 6, 2026. The issue was undertaken pursuant to Sections 42 and 62 of the Companies Act, 2013, read with the rules made thereunder, and Chapter VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. The utilisation out of such net proceeds till September 30, 2026 is given below:

Utilisation of funds upto September 30, 2026	**₹ lakh**
Utilised for repayment of non-current borrowings	15,500.00
Balance unutilised funds as on September 30, 2026*	**3,491.89**

*The balance amount of QIP proceeds remains invested in mutual funds.

9 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

Shekhar Swarup
Chief Executive Officer and Joint Managing Director
DIN: 00445241

GLOBUS SPIRITS LIMITED New Delhi

Place: New Delhi
Date: October 30, 2026