

Date: - 17TH November 2025

Corporate Governance Department

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Scrip Code: 544494 / Scrip ID: Globtier

Sub: Discrepancies in Financial Results

Dear Sir/ Madam,

This is with reference to your query mail dated 14th November, 2025 in respect of Discrepancy in Consolidated Results - Limited Review Report is not as per SEBI prescribed Format.

In response to the same, please find enclosed herewith the revised Limited Review Reports.

Kindly take the information on record and oblige.

Thanking you

For **Globtier Infotech Limited**

(Formerly known as Globtier Infotech Private Limited)


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Rajiv Shukla

Managing Director

DIN: 02653008

Place: Noida

Encl.: As above

Globtier Infotech Limited
 (Formerly known as Globtier Infotech Private Limited)
 CIN: L72900UP2012PLC142156

Registered Office: B-67, 3rd Floor, Block B, Sector 67, Noida, Gautam Buddha Nagar, Uttar Pradesh-201301, India

Statement of Unaudited Standalone Assets and Liabilities as at September 30, 2025

All amounts in INR Lakhs, unless otherwise stated

Particulars	As at	
	September 30, 2025	March 31, 2025
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
1. Shareholder's Funds		
(a) Share Capital	1,512.12	1,131.00
(b) Reserves and Surplus	3,396.69	900.77
Total Equity	4,908.81	2,031.77
2. Non-Current Liabilities		
(a) Long-term Borrowings	123.86	143.06
(b) Long-term Provisions	40.50	44.70
Total Non-Current Liabilities	164.36	187.75
3. Current Liabilities		
(a) Short-term Borrowings	86.36	1,077.95
(b) Trade Payables		
Total Outstanding dues of Micro enterprises and small enterprises	203.41	286.77
Total Outstanding dues of Creditors other than Micro enterprises and small enterprises	314.68	725.08
(c) Other Current Liabilities	724.78	747.92
(d) Short-term Provisions	400.63	314.88
Total Current Liabilities	1,729.85	3,152.60
TOTAL EQUITY AND LIABILITIES	6,803.02	5,372.13
II. ASSETS		
1. XIII. Tax expenses of discontinuing operations		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	559.05	339.15
(ii) Other Intangible Assets	262.34	316.32
(iii) Capital Work in Progress	-	-
(b) Non-current investments	351.35	90.36
(c) Deferred Tax Assets (Net)	46.02	56.30
(d) Long-term Loans and Advances	-	200.00
(e) Other Non-Current Assets	-	-
Total Non-Current Assets	1,218.77	1,002.13
2. Current Assets		
(a) Trade Receivables	3,877.08	3,227.54
(b) Cash and Bank Balance	574.68	336.77
(c) Short-term Loans and Advances	133.00	42.00
(d) Other Current Assets	999.49	763.69
Total Current Assets	5,584.25	4,370.00
TOTAL ASSETS	6,803.02	5,372.13

Previous year's figures have been regrouped /reclassified to conform to current period's figures.

**For and on behalf of the Board of Directors of
 Globtier Infotech Limited**

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Rajiv Shukla

Managing Director
 DIN: 02653008

Place: Noida

Date : November 12, 2025

Globtier Infotech Limited

(Formerly known as Globtier Infotech Private Limited)

CIN: L72900UP2012PLC142156

Registered Office: B-67, 3rd Floor, Block B, Sector 67, Noida, Gautam Buddha Nagar, Uttar Pradesh-201301, India

Statement of Unaudited Standalone Financial Results for Half Year ended September 30, 2025

All amounts in INR Lakhs, unless otherwise stated

Particulars	For the Six months ended		For the year ended	
	September 30, 2025	March 31, 2025	September 30, 2024	March 31, 2025
	Unaudited	Audited	Unaudited	Audited
I. Revenue from operations	4,214.19	5,294.56	4,128.12	9,422.69
II. Other Income	4.68	42.55	0.04	42.59
III. Total Income (I+II)	4,218.87	5,337.12	4,128.16	9,465.28
IV. Expenses:				
Cost of Goods Sold	15.13	-	-	-
Employee Benefits Expense	1,579.16	2,090.65	2,322.73	4,413.38
Finance Costs	109.43	82.76	105.48	188.24
Depreciation and Amortization Expense	203.16	179.37	118.17	297.54
Other Expenses	1,854.99	2,580.56	1,218.88	3,799.44
Total Expenses (IV)	3,761.87	4,933.33	3,765.27	8,698.60
V. Profit/(Loss) before exceptional & extraordinary items and tax (III-IV)	457.00	403.78	362.90	766.68
VI. Exceptional items	-	-	-	-
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	457.00	403.78	362.90	766.68
VIII. Extraordinary items	-	-	-	-
IX. Profit before Tax (VII-VIII)	457.00	403.78	362.90	766.68
X. Tax expense:				
Current Tax	106.35	163.15	75.50	238.65
Income Tax adjustments for earlier years	-	(30.53)	-	(30.53)
Deferred Tax Charge/(Credit) (Net)	10.27	(33.11)	(11.95)	(45.06)
XI. Profit/ (Loss) for the period from continuing operations (IX-X)	340.37	304.27	299.35	603.62
XII. Profit/ (Loss) from discontinuing operations	-	-	-	-
XIII. Tax expenses of discontinuing operations	-	-	-	-
XIV. Profit/ (Loss) for the period from discontinuing operations (XII-XIII)	-	-	-	-
XV. Profit/ (Loss) for the period (XI+XIV)	340.37	304.27	299.35	603.62
XVI. Paid up Equity Share Capital (face value of Rs. 10 per share)	1,512.12	1,131.00	377.00	1,131.00
XVII. Reserve excluding Revaluation Reserves				
XVIII. Earnings per Equity Share of Rs. 10/- each				
Basic	2.86	2.69	2.65	5.34
Diluted	2.86	2.69	2.65	5.34

Previous year's figures have been regrouped /reclassified to conform to current period's figures.

For and on behalf of the Board of Directors of Globtier Infotech Limited

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Rajiv Shukla
Managing Director
DIN: 02653008

Place: Noida

Date : November 12, 2025

Globtier Infotech Limited
 (Formerly known as Globtier Infotech Private Limited)

CIN: L72900UP2012PLC142156

Registered Office: B-67, 3rd Floor, Block B, Sector 67, Noida, Gautam Buddha Nagar, Uttar Pradesh-201301, India

Statement of Unaudited Standalone Cash Flow Statement for the Half year ended September 30, 2025

All amounts in INR Lakhs, unless otherwise stated

Particulars	For the Six months ended	For the year ended
	September 30, 2025 Unaudited	March 31, 2025 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax as per Profit & Loss A/c	457.00	766.68
Adjusted for :		
a. Depreciation	203.16	297.54
b. Interest Expenses & Finance Cost	109.43	188.24
Operating profit before working capital changes	769.59	1,252.46
Adjusted for :		
a. Decrease / (Increase) in Trade Receivable	(649.54)	(913.95)
b. Decrease / (Increase) in Long Term Loans and Advances	200.00	-
c. Decrease / (Increase) in Other Non Current Assets	-	1.24
d. Decrease / (Increase) in Short Term Loans and Advances	(91.00)	(37.00)
e. Decrease / (Increase) in Other Assets	(61.04)	(19.43)
f. Increase / (Decrease) in Trade Payables	(493.76)	278.01
g. Increase / (Decrease) in Short Term Provisions	(20.60)	24.37
h. Increase / (Decrease) in Long Term Provisions	(4.20)	10.19
i. Increase / (Decrease) in Other current Liabilities	(23.14)	89.90
Cash generated from operations		
Net Income Tax (Paid)/Refund	(174.76)	11.30
Net Cash Generated/(Used) From Operating Activities (A)	(548.45)	697.09
B. CASH FLOW FROM INVESTING ACTIVITES		
a. (Purchase) Sale of Fixed Assets including capital advance	(369.08)	(295.88)
b. Investment in Immoveable Assets	(261.00)	-
c. Investment in Subsidiaries	-	(90.36)
Net Cash Generated/(Used) From Investing Activities (B)	(630.08)	(386.24)
C. CASH FLOW FROM FINANCING ACTIVITES		
a. Proceeds from fresh issue of equity shares	381.12	-
b. Proceeds from securities premium	2,362.94	-
c. IPO Issue expenses	(207.40)	-
d. Interest & Finance Cost	(109.43)	(188.24)
e. (Repayments) / proceeds of long term borrowings	(19.20)	(11.37)
f. (Repayments) / proceeds of short term borrowings	(991.60)	(27.77)
Net Cash Generated/(Used) From Financing Activities (C)	1,416.44	(227.37)
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	237.92	83.48
Cash and cash equivalents at the beginning of the year	336.77	253.29
Cash and cash equivalents at the end of the year	574.68	336.77

Notes:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard -3 'Cash Flow Statement' (revised). Previous year's figures have been regrouped / rearranged / recasted wherever necessary to make them comparable with those of current year.

For and on behalf of the Board of Directors of Globtier Infotech Limited

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Rajiv Shukla
Managing Director
DIN: 02653008

Globtier Infotech Limited

(Formerly known as Globtier Infotech Private Limited)

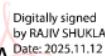
CIN: L72900UP2012PLC142156**Notes to Financial Results**

- 1 The above Unaudited Standalone Financial Results of the Company have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on November 12, 2025. The limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been completed by the Statutory Auditors of the Company.
- 2 The financial Results have been prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable and relevant amendment thereunder.
- 3 The figures for the half year ended 31 March, 2025 are balancing figures between the audited figures in respect of the full financial year up to March 31, 2025 and the year to date figures for the half year ended 30 September, 2024.
- 4 The Company is primarily engaged in the business of Software Development and Information Technology business which in the context of Accounting Standard 17 of segment reporting constitutes a single reportable segment.
- 5 The Company has made Initial Public Offering of 43,12,000 equity shares of face value of Rs. 10 each at an issue price Rs. 72/- per share comprising fresh issue of 38,11,200 shares and offer for sale of 5,00,800 shares by selling shareholder. Pursuant to the IPO, the equity shares of the Company were listed on SME platform of BSE Limited (BSE) on 2nd September, 2025.
- 6 The Company incurred Rs. 265.03 lacs as IPO related expenses, out of which, Rs. 207.40 lacs were adjusted against the securities premium.
- 7 The Company has received a net amount of Rs. 2,744.06 lacs from the proceeds out of fresh issue of Equity Shares. Details of Utilisation of IPO Proceeds:

Objects of the Issue	Amount as proposed in the Offer document	Utilised amount up to 30th September, 2025	Unutilised amount as at 30th September,
Funding the working capital requirements of the Company	1,150.00	905.00	245.00
Repayment/prepayment, in full or part, of certain loans availed by the Company	830.00	830.00	-
General Corporate Purpose	409.06	-	409.06
IPO Issue Expenses	355.00	208.00	147.00
Total	2,744.06	1,943.00	801.06

- 8 Previous year's figures have been regrouped /reclassified to conform to current period's figures.

For and on behalf of the Board of Directors of Globtier Infotech Limited

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Rajiv Shukla
 Managing Director
 DIN: 02653008

Place: Noida

Date : November 12, 2025

Statement of Unaudited Consolidated Assets and Liabilities as at September 30, 2025

All amounts in INR Lakhs, unless otherwise stated

Particulars	As at	
	September 30, 2025	March 31, 2025
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
1. Shareholder's Funds		
(a) Share Capital	1,512.12	1,131.00
(b) Reserves and Surplus	3,354.39	880.40
(c) Minority Interest	11.96	17.10
Total Equity	4,878.47	2,028.50
2. Non-Current Liabilities		
(a) Long-term Borrowings	123.86	143.06
(b) Long-term Provisions	44.27	47.45
Total Non-Current Liabilities	168.13	190.51
3. Current Liabilities		
(a) Short-term Borrowings	86.36	1,077.95
(b) Trade Payables		
Total Outstanding dues of Micro enterprises and small enterprises	203.41	286.77
Total Outstanding dues of Creditors other than Micro enterprises & small enterprises	322.95	730.28
(c) Other Current Liabilities	739.12	763.46
(d) Short-term Provisions	401.69	315.59
Total Current Liabilities	1,753.52	3,174.05
TOTAL EQUITY AND LIABILITIES	6,800.13	5,393.06
1. Non-Current Assets		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	559.05	339.15
(ii) Other Intangible Assets	262.34	316.32
(iii) Capital Work in Progress	169.66	120.66
(iv) Goodwill on consolidation	11.99	11.99
(b) Non-current investments	261.00	-
(c) Deferred Tax Assets (Net)	46.98	56.99
(d) Long-term Loans and Advances	-	200.00
(e) Other Non-Current Assets	-	-
Total Non-Current Assets	1,311.02	1,045.12
2. Current Assets		
(a) Trade Receivables	3,909.76	3,238.33
(b) Cash and Bank Balance	576.25	343.07
(c) Short-term Loans and Advances	-	-
(d) Other Current Assets	1,003.10	766.53
Total Current Assets	5,489.11	4,347.94
TOTAL ASSETS	6,800.13	5,393.06

Previous year's figures have been regrouped / reclassified to conform to current year's figures.

**For and on behalf of the Board of Directors of
Globtier Infotech Limited**


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Rajiv Shukla

Managing Director

DIN: 02653008

Globtier Infotech Limited
 (Formerly known as Globtier Infotech Private Limited)
 CIN: L72900UP2012PLC142156
 Registered Office: B-67, 3rd Floor, Block B, Sector 67, Noida, Gautam Buddha Nagar, Uttar Pradesh-201301, India

Statement of Unaudited Consolidated Financial Results for Half Year ended September 30, 2025

All amounts in INR Lakhs, unless otherwise stated

Particulars	For the Six months ended		For the year ended	
	September 30, 2025	March 31, 2025	September 30, 2024	March 31, 2025
	Unaudited	Audited	Unaudited	Audited
I. Revenue from operations	4,239.35	5,310.84	4,128.12	9,438.96
II. Other Income	0.05	42.02	0.04	42.05
III. Total Income (I+II)	4,239.40	5,352.85	4,128.16	9,481.01
IV. Expenses:				
Cost of Goods Sold	15.13	-	-	-
Employee Benefits Expense	1,606.00	2,115.13	2,322.73	4,437.86
Finance Costs	109.43	83.63	105.48	189.10
Depreciation and Amortization Expense	203.16	179.37	118.17	297.54
Other Expenses	1,876.03	2,597.89	1,218.88	3,816.77
Total Expenses (IV)	3,809.75	4,976.01	3,765.27	8,741.28
V. Profit/(Loss) before exceptional & extraordinary items and tax (III-IV)	429.65	376.84	362.90	739.74
VI. Exceptional items	-	-	-	-
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	429.65	376.84	362.90	739.74
VIII. Extraordinary items	-	-	-	-
IX. Profit before Tax (VII-VIII)	429.65	376.84	362.90	739.74
X. Tax expense:				
Current Tax	106.35	163.15	75.50	238.65
Income Tax adjustments for earlier years	-	(30.53)	-	(30.53)
Deferred Tax Charge/(Credit) (Net)	10.02	(33.81)	(11.95)	(45.76)
XI. Profit/ (Loss) for the period from continuing operations (IX-X)	313.28	278.03	299.35	577.37
XII. Profit/ (Loss) from discontinuing operations	-	-	-	-
XIII. Tax expenses of discontinuing operations	-	-	-	-
XIV. Profit/ (Loss) for the period from discontinuing operations (XII-XIII)	-	-	-	-
XV. Profit/ (Loss) for the period (XI+XIV)	313.28	278.03	299.35	577.37
XVI. Profit/ (Loss) for the year attributable to				
Owners of the company	318.42	283.90	299.35	583.25
Minority Interest	(5.13)	(5.88)	-	(5.88)
XVII. Paid up Equity Share Capital (face value of Rs. 10 per share)	1,512.12	1,131.00	377.00	1,131.00
XVIII. Reserve excluding Revaluation Reserves				
XIX. Earning Per Equity Share of Rs. 10/- each				
Basic	2.63	2.46	2.65	5.10
Diluted	2.63	2.46	2.65	5.10

Previous year's figures have been regrouped /reclassified to conform to current period's figures.

For and on behalf of the Board of Directors of Globtier Infotech Limited

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Rajiv Shukla
 Managing Director
 DIN: 02653008

Place: Noida

Date : November 12, 2025

Statement of Unaudited Consolidated Cash Flow Statement for the Half year ended September 30, 2025

All amounts in INR Lakhs, unless otherwise stated

Particulars	For the Six months ended		For the year ended
	September 30, 2025	Unaudited	March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit before Tax as per Profit & Loss A/c		429.65	739.74
Adjusted for :			
a. Depreciation		203.16	297.54
b. Interest Expenses & Finance Cost		109.43	189.10
c. Foreign Currency Translation Reserve		0.03	(0.00)
Operating profit before working capital changes	742.27		1,226.38
Adjusted for :			
a. Decrease / (Increase) in Trade Receivable		(671.42)	(923.85)
b. Decrease / (Increase) in Long Term Loans and Advances		200.00	-
c. Decrease / (Increase) in Other Non Current Assets		-	1.24
d. Decrease / (Increase) in Short Term Loans and Advances		-	5.00
e. Decrease / (Increase) in Other Assets		(61.36)	(17.70)
f. Increase / (Decrease) in Trade Payables		(490.69)	280.11
g. Increase / (Decrease) in Short Term Provisions		(20.25)	25.08
h. Increase / (Decrease) in Long Term Provisions		(3.18)	12.94
i. Increase / (Decrease) in Other current Liabilities		(24.34)	102.83
Cash generated from operations			
Net Income Tax (Paid)/Refund		(175.20)	10.40
Net Cash Generated/(Used) From Operating Activities (A)	(504.18)		722.44
B. CASH FLOW FROM INVESTING ACTIVITES			
a. (Purchase) Sale of Fixed Assets including capital advance		(418.08)	(344.28)
b. Investment in Immoveable Assets		(261.00)	-
c. Consideration paid on acquisition of subsidiaries (net of cash and cash equivalents acquired on acquisition of subsidiaries)		-	(60.14)
Net Cash Generated/(Used) From Investing Activities (B)	(679.08)		(404.42)
C. CASH FLOW FROM FINANCING ACTIVITES			
a. Proceeds from fresh issue of equity shares		381.12	-
b. Proceeds from securities premium		2,362.94	-
c. IPO Issue expenses		(207.40)	-
d. Interest & Finance Cost		(109.43)	(189.10)
e. (Repayments) / proceeds of long term borrowings		(19.20)	(11.37)
f. (Repayments) / proceeds of short term borrowings		(991.60)	(27.77)
Net Cash Generated/(Used) From Financing Activities (C)	1,416.44		(228.24)
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	233.18		89.78
Cash and cash equivalents at the beginning of the year / period	343.07		253.29
Cash and cash equivalents at the end of the year	576.25		343.07

Notes:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard -3 'Cash Flow Statement' (revised). Previous year's figures have been regrouped / rearranged / recasted wherever necessary to make them comparable with those of current year.

For and on behalf of the Board of Directors of Globtier Infotech Limited

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Rajiv Shukla
 Managing Director
 DIN: 02653008

Globtier Infotech Limited

(Formerly known as Globtier Infotech Private Limited)

CIN: L72900UP2012PLC142156**Notes to Financial Results**

- 1 The above Unaudited Consolidated Financial Results of the Company have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on November 12, 2025. The limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been completed by the Statutory Auditors of the Company.
- 2 The consolidated annual results include financial results of the Holding Company and its subsidiaries listed below:

Name of the Company	Country of Incorporation	Percentage of Shareholding as at 30 September, 2025
Botgo Technologies Private Limited	India	77.14%
Globtier USA LLC	USA	99.00%

- 3 The financial Results have been prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable and relevant amendment thereunder.
- 4 The figures for the half year ended 31 March, 2025 are balancing figures between the audited figures in respect of the full financial year up to March 31, 2025 and the year to date figures for the half year ended 30 September, 2024.
- 5 The Company is primarily engaged in the business of Software Development and Information Technology business which in the context of Accounting Standard 17 of segment reporting constitutes a single reportable segment.
- 6 The Company has made Initial Public Offering of 43,12,000 equity shares of face value of Rs. 10 each at an issue price Rs. 72/- per share comprising fresh issue of 38,11,200 shares and offer for sale of 5,00,800 shares by selling shareholder. Pursuant to the IPO, the equity shares of the Company were listed on SME platform of BSE Limited (BSE) on 2nd September, 2025.
- 7 The Company incurred Rs. 265.03 lacs as IPO related expenses, out of which, Rs. 207.40 lacs were adjusted against the securities premium.
- 8 The Company has received a net amount of Rs. 2,744.06 lacs from the proceeds out of fresh issue of Equity Shares. Details of Utilisation of IPO Proceeds:

Objects of the Issue	Amount as proposed in the Offer document	Utilised amount up to 30th September, 2025	Unutilised amount as at 30th September,
Funding the working capital requirements of the Company	1,150.00	905.00	245.00
Repayment/prepayment, in full or part, of certain loans availed by the Company	830.00	830.00	-
General Corporate Purpose	409.06	-	409.06
IPO Issue Expenses	355.00	208.00	147.00
Total	2,744.06	1,943.00	801.06

- 9 Previous year's figures have been regrouped /reclassified to conform to current period's figures.

For and on behalf of the Board of Directors of Globtier Infotech Limited

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by RAJIV SHUKLA
Date: 2025.11.12
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Rajiv Shukla
Managing Director
DIN: 02653008

Place: Noida

Date : November 12, 2025

SRI PRAKASH & CO.

Chartered Accountants

Limited Review Report on Standalone unaudited half year and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To

**The Board of Directors
Globtier Infotech Limited
Noida**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **GLOBTIER INFOTECH LIMITED** ("the Company"), for the half year ended September 30, 2025 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations").
2. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standard 25 ("Interim Financial Reporting") prescribed under section 133 of the Companies Act 2013, read with Companies(Accounting Standards) Rules 2006 read with the circular. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit.



Head Office :

Civil Lines, Gorakhpur (UP)

Branch Office :

❖ Baddi (H.P.) ❖ Mahendragarh (Haryana)
❖ Madhubani (Bihar) ❖ Jammu (J & K)
❖ Ranchi (Jharkhand)

Delhi Office :

G-19, Basement, Lajpat Nagar III,
New Delhi - 110024
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A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our Conclusion is not modified in respect of the above matter.

UDIN: 25539219BMKH XD1029

For SRI PRAKASH & CO.
CHARTERED ACCOUNTANTS


(KANUPRIYA BATHUA)
PARTNER
FCA M.No. 539219
FRN: 002058C

PLACE: NEW DELHI
DATE: 12.11.2025

SRI PRAKASH & CO.

Chartered Accountants

Limited Review Report on Consolidated unaudited half year and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To

The Board of Directors

Globtier Infotech Limited

Noida

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **GLOBTIER INFOTECH LIMITED** ("the Parent"), and its subsidiaries Botgo Technologies Limited and Globtier USA LLC (the parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income / loss of its associates and joint ventures for the half year ended September 30, 2025 and for the period from 01st April 2025 to 30th September 2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding half year ended 30th September, 2025 and the corresponding period from 01st April, 2025 to 30th September 2025, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This statement which is the responsibility of the Parents's Management and has been approved by the Parent's Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standard 25 ("Interim Financial Reporting") prescribed under section 133 of the Companies Act 2013, read with Companies (Accounting Standards) Rules 2006 read with the circular and accounting principal generally accepted in India. Our responsibility is to express a conclusion on these financial statements based on our review.

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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 Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

S. No.	Name of Entity	UIN/CIN	Relation
1.	Botgo Technologies Private Limited	U62091UP2023PTC187513	Subsidiary Company
2.	Globtier USA LLC	KAWAZ20242633	Subsidiary Company

5. Based on our review conducted as above and based on the consideration of the review reports of the other auditors referred to in paragraph 5 below nothing has come to our attention that causes us to believe that the accompanying statement, of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms 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.



6. The interim financial results of 02 (two) subsidiaries (referred to paragraph 4) included in the consolidated unaudited financial results.

The consolidated unaudited financial results includes financial results of Botgo Technologies Private Limited whose interim financial results reflect total assets of Rs. 212.21 lacs as at 30th September, 2025 and total revenues of Rs. 25.16 lacs and, total net (loss) after tax of Rs. (27.09) lacs, for the period from 01st April 2025 to 30th September 2025, respectively, and cash flows (net) of Rs. (4.77) lacs for the period from 01st April 2025 to 30th September 2025.

The consolidated unaudited financial results includes financial results of Globtier USA LLC which reflect total assets of Rs. 0.89 lacs as at 30th September, 2025 and total revenues of Rs. Nil and, total net (loss) after tax of Rs. Nil, for the period from 01st April 2025 to 30th September 2025, respectively, and cash flows (net) of Rs. Nil lacs for the period from 01st April 2025 to 30th September 2025, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our Conclusion is not modified in respect of the above matter.

UDIN: 25539219BMKHX26537

For SRI PRAKASH & CO.

CHARTERED ACCOUNTANTS


Kanupriya
(KANUPRIYA BATHUA)
PARTNER
FCA M.No. 539219
FRN: 002058C

PLACE: NEW DELHI

DATE: 12-11-2025