

GIL/BSE/2026-27/07

12th May, 2026

To,

Corporate Governance Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Scrip Code: 544494/Scrip ID: Globtier**Sub: Submission of Revised Machine-Readable / Legible Audited Financial Statements for the period ended 31st March, 2026****Ref.: Your E-mail: Dated 11.05.2026; Title: BSE Machine Readable PDF Submission Failure****Dear Sir/Madam,**

This is with reference to your E-mail dated 11th May, 2026 in respect of submission of Audited Standalone and Consolidated Financial Statements in BSE Machine Readable PDF Format.

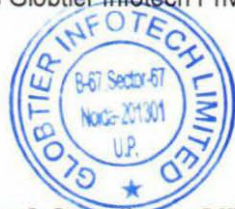
In response to the same, we are hereby resubmitting the said disclosure in the prescribed machine-readable format, in compliance with the applicable regulatory requirements.

Kindly take the information on record and oblige.

Thanking you
For **Globtier Infotech Limited**
(Formerly known as Globtier Infotech Private Limited)



Shivani Gupta
Company Secretary & Compliance Officer
M. No.: A77513



Place: Noida

Encl.: As above

SRI PRAKASH & CO.

Chartered Accountants

Independent Auditor's Report on the Audited Standalone Financial Results of the Company for the Half Year Ended and Year Ended 31st March 2026 Pursuant to Regulation 33 of the SEBI (Listing Obligation And Disclosure Requirements), Regulation, 2015, as amended

To

The Board of Directors of Globtier Infotech Limited

Opinion:

We have audited the standalone financial results of "Globtier Infotech Limited" (hereinafter referred to as the "Company"), for the year ended 31st March, 2026 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 ("the Regulations") as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results;

- are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- give a true and fair view of the net profit and other financial information for the half year and year ended 31st March 2026.

Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under these standards are elaborated upon in the Auditor's Responsibilities for the Audit of the Financial Results segment of our report. Our independence from the Company is in compliance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and its associated Regulations. Furthermore, we have conscientiously met all other ethical obligations in alignment with these regulations and the Code of Ethics. We maintain confidence that the audit evidence gathered is both sufficient and appropriate to provide a basis for audit opinion.

Head Office :

Civil Lines, Gorakhpur (UP)

Branch Office :

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



Delhi Office :

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New Delhi - 110024
Phone : 011 - 4756 4199
Mob. : 7206459614
Email : kanupriya.spc@gmail.com

Responsibilities of Management for the Standalone Financial Results:

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial results that give true and fair view of the financial position, financial information of the company in accordance with the accounting principles generally accepted in India, including the measurement principles laid down in the Accounting Standard — 25, specified under section 133 of the Act, along with the relevant rule issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

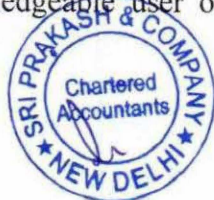
Auditor's Responsibilities for the Audit of the Financial Results:

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not an absolute level of assurance and is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.



As part of the audit and in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also have:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and the Board of Directors.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease or to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the entities within the group to express an opinion on the Financial Results.
Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced.



We consider quantitative materiality and qualitative factors in -

- o Planning the scope of our audit work and in evaluating the results of our work; and
- o to evaluate the effect of any identified misstatements in the Standalone Financial Result

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

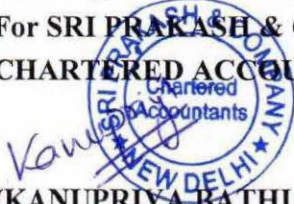
Other Matters:

The Standalone Annual Financial Results dealt with by this report have been prepared to express for the purpose of filing with Stock Exchanges. These results are based on and should be read with the audited Standalone Financial results of the Company for the year ended 31st March 2026 on which we issued an unmodified audit opinion.

The Statement includes the results for the half year ended 31st March 2026, being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the first half of the year of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

UDIN: 26539219FNC0VLS402

For SRI PRAKASH & CO.
CHARTERED ACCOUNTANTS


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

PLACE: NEW DELHI
DATE: 11.05.2026

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 Audited Standalone Assets and Liabilities as at March 31, 2026

All amounts in INR Lakhs, unless otherwise stated

Particulars	As at	
	March 31, 2026 Audited	March 31, 2025 Audited
I. EQUITY AND LIABILITIES		
1. Shareholder's Funds		
(a) Share Capital	1,512.12	1,131.00
(b) Reserves and Surplus	3,101.04	900.77
Total Equity	4,613.16	2,031.77
2. Non-Current Liabilities		
(a) Long-term Borrowings	79.21	143.06
(b) Long-term Provisions	58.15	44.70
Total Non-Current Liabilities	137.36	187.75
3. Current Liabilities		
(a) Short-term Borrowings	78.04	1,077.95
(b) Trade Payables		
Total Outstanding dues of Micro enterprises and small enterprises	93.60	286.77
Total Outstanding dues of Creditors other than Micro enterprises and small enterprises	193.82	724.65
(c) Other Current Liabilities	464.46	748.35
(d) Short-term Provisions	158.36	314.88
Total Current Liabilities	988.28	3,152.60
TOTAL EQUITY AND LIABILITIES	5,738.80	5,372.13
II. ASSETS		
1. XIII. Tax expenses of discontinuing operations		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	357.99	339.15
(ii) Other Intangible Assets	208.66	316.32
(iii) Intangible assets under development	506.37	-
(b) Non-current investments	427.08	90.36
(c) Deferred Tax Assets (Net)	85.64	56.30
(d) Long-term Loans and Advances	-	200.00
(e) Other Non-Current Assets	6.30	-
Total Non-Current Assets	1,592.04	1,002.13
2. Current Assets		
(a) Trade Receivables	2,756.43	3,227.54
(b) Cash and Bank Balance	307.53	336.77
(c) Short-term Loans and Advances	212.50	42.00
(d) Other Current Assets	870.31	763.69
Total Current Assets	4,146.77	4,370.00
TOTAL ASSETS	5,738.80	5,372.13

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

For and on behalf of Board of Directors of Globtier
Infotech Limited
For GLOBTIER INFOTECH LIMITED

Rajiv Shukla
Chairman and Managing Director
DIN: 02653008

Place: Noida
Date : May 11, 2026

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 Audited Standalone Financial Results for Half Year and Financial Year ended March 31, 2026

All amounts in INR Lakhs, unless otherwise stated

Particulars	For the Six months ended			For the year ended	
	March 31, 2026	September 30, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue from operations	3,090.44	4,214.19	5,294.56	7,304.62	9,422.69
II. Other Income	58.39	4.68	42.55	63.07	42.59
III. Total Income (I + II)	3,148.83	4,218.87	5,337.12	7,367.69	9,465.28
IV. Expenses:					
Cost of Goods Sold	-	15.13	-	15.13	-
Employee Benefits Expense	1,486.97	1,579.16	2,090.65	3,066.13	4,413.38
Finance Costs	29.08	109.43	82.76	138.51	188.24
Depreciation and Amortization Expense	248.14	203.16	179.37	451.31	297.54
Other Expenses	1,656.94	1,854.99	2,580.56	3,511.93	3,799.44
Total Expenses (IV)	3,421.14	3,761.87	4,933.33	7,183.01	8,698.60
V. Profit/(Loss) before exceptional & extraordinary items and tax (III-IV)	(272.32)	457.00	403.78	184.68	766.68
VI. Exceptional items	-	-	-	-	-
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	(272.32)	457.00	403.78	184.68	766.68
VIII. Extraordinary items	-	-	-	-	-
IX. Profit before Tax (VII-VIII)	(272.32)	457.00	403.78	184.68	766.68
X. Tax expense:					
Current Tax	(25.53)	106.35	163.15	80.82	238.65
Income Tax adjustments for earlier years	(0.31)	-	(30.53)	(0.31)	(30.53)
Deferred Tax Charge/(Credit) (Net)	(39.61)	10.27	(33.11)	(29.34)	(45.06)
XI. Profit/ (Loss) for the period from continuing operations (IX-X)	(206.86)	340.37	304.27	133.52	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)	(206.86)	340.37	304.27	133.52	603.62
XVI. Paid up Equity Share Capital (face value of Rs. 10 per share)	1,512.12	1,512.12	1,131.00	1,512.12	1,131.00
XVII. Reserve excluding Revaluation Reserves					
XVIII. Earnings per Equity Share of Rs. 10/- each					
Basic	(1.53)	2.86	2.69	0.99	5.34
Diluted	(1.53)	2.86	2.69	0.99	5.34

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

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

For GLOBTIER INFOTECH LIMITED

Rajiv Shukla
Chairman and Managing Director
DIN: 02653008

Rajiv Shukla
Managing Director

Place: Noida

Date : May 11, 2026

Statement of Audited Standalone Cash Flow Statement for the year ended March 31, 2026

All amounts in INR Lakhs, unless otherwise stated

Particulars	For the year ended	
	March 31, 2026 Audited	March 31, 2025 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax as per Profit & Loss A/c	184.68	766.68
Adjusted for :		
a. Depreciation	451.31	297.54
b. Interest Expenses & Finance Cost	138.51	188.24
c. Bad debt expenses	5.14	-
d. Initial Public Offer Issue expenses	58.81	-
Operating profit before working capital changes	838.46	1,252.46
Adjusted for :		
a. Decrease / (Increase) in Trade Receivable	465.97	(913.95)
b. Decrease / (Increase) in Long Term Loans and Advances	200.00	-
c. Decrease / (Increase) in Other Non Current Assets	(6.30)	1.24
d. Decrease / (Increase) in Short Term Loans and Advances	(170.50)	(37.00)
e. Decrease / (Increase) in Other Assets	(121.82)	(19.43)
f. Increase / (Decrease) in Trade Payables	(724.00)	278.54
g. Increase / (Decrease) in Short Term Provisions	1.31	24.37
h. Increase / (Decrease) in Long Term Provisions	13.45	10.19
i. Increase / (Decrease) in Other current Liabilities	(283.89)	89.38
Cash generated from operations		
Net Income Tax (Paid)/Refund	(223.14)	11.30
Net Cash Generated/(Used) From Operating Activities (A)	(10.45)	697.09
B. CASH FLOW FROM INVESTING ACTIVITIES		
a. (Purchase) Sale of Fixed Assets including capital advance	(868.85)	(295.88)
b. Investment in Immoveable Assets	(261.00)	-
c. Investment in Subsidiaries	(75.72)	(90.36)
Net Cash Generated/(Used) From Investing Activities (B)	(1,205.57)	(386.24)
C. CASH FLOW FROM FINANCING ACTIVITIES		
a. Proceeds from fresh issue of equity shares	381.12	-
b. Proceeds from securities premium	2,362.94	-
c. Initial Public Offer Issue expenses	(355.00)	-
d. Interest & Finance Cost	(138.51)	(188.24)
e. (Repayments) / proceeds of long term borrowings	(63.84)	(11.37)
f. (Repayments) / proceeds of short term borrowings	(999.91)	(27.77)
Net Cash Generated/(Used) From Financing Activities (C)	1,186.79	(227.37)
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	(29.24)	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	307.53	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 Board of Directors of
Globtier Infotech Limited

For GLOBTIER INFOTECH LIMITED

Rajiv Shukla
Chairman and Managing Director

DIN: 02653008

Managing Director

Place: Noida

Date : May 11, 2026

Globtier Infotech Limited

(Formerly known as Globtier Infotech Private Limited)

CIN: L72900UP2012PLC142156

Notes to Financial Results


- 1 The above Audited 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 May 11, 2026.
- 2 The financial Results have been prepared in accordance with the Accounting Standards ("AS") 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 31st March 2026 are the balancing figures between audited standalone figures in respect of full financial year and the unaudited published figures up to 30th September, 2025 i.e. 1st half year of financial year 2025-26, which were subjected to limited review by the statutory auditors.
- 4 Trade Receivables, Trade Payables, Loans and Advances are subjected to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the year of confirmation and / or reconciliation.
- 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. Accordingly these Audited Financial Results for the year ended March 31, 2026 are drawn in accordance with the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
- 7 The Company incurred Rs. 355.00 lakhs as IPO related expenses, out of which, Rs. 296.19 lakhs 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 31st March, 2026	Unutilised amount as at 31st March, 2026
Funding the working capital requirements of the Company	1,150.00	1,150.00	-
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	355.00	-
Total	2,744.06	2,744.06	-

- 9 There were no Investors complaints pending received during the period under review
- 10 There were no exceptional or extra-ordinary items for the reporting period.
- 11 Previous year's figures have been regrouped /reclassified to conform to current period's figures.

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

For GLOBTIER INFOTECH LIMITED

Rajiv Shukla
Chairman and Managing Director
DIN: 02653008
Managing Director

Place: Noida

Date : May 11, 2026

SRI PRAKASH & CO.

Chartered Accountants

Independent Auditor's Report on the Consolidated Annual Financial Results of the Company for the Half Year Ended And Year Ended 31st March 2026 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To

The Board of Directors of Globtier Infotech Limited

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **GLOBTIER INFOTECH LIMITED** ("the Parent") and its subsidiaries Botgo Technologies Limited and Globtier USA LLC and Globtier UK Limited (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 year ended 31st March 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 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 31st March 2026, as reported in these financial results have been approved by the Parent's Board of Directors.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements and the other financial information of branches and joint operations of the group, subsidiaries, associates and joint ventures referred to in paragraph 5 below, 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	Foreign Subsidiary Company
3.	Globtier UK Limited	16805149	Foreign Subsidiary Company

Head Office :

Civil Lines, Gorakhpur (UP)

Branch Office :

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



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- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Group for the year ended 31st March 2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement Section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph (a) of the "Other Matter" Section below, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related consolidated financial statements which 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 an opinion on the Statement based on our audit of such consolidated financial statements.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and its joint venture, are responsible for assessing the ability of the Group and of its joint venture, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group and its joint venture



Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of the internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
- Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its joint venture, to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its joint venture to cease to continue as a going concern;



- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group and its joint venture, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement, of which we are the independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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.

Other Matter

The consolidated audited financial results include Botgo Technologies Private Limited (Indian Subsidiary Company) which reflects total assets of Rs. 2,26,85,899/- and net assets of Rs. (1,73,187)/- as at March 31, 2026, total revenues of Rs. 24,14,588/- net loss after tax Rs. 75,96,361/- for the period April, 01 2025 to March 31, 2026 respectively and Cash Flows (net) Rs. (4,24,622)/- for the year ended March 31, 2026, The consolidated financial statements also include total assets of Rs. 1,25,20,150/- and net assets of Rs. 1,11,18,689/- as at March 31, 2026, total revenues of Rs. 2,07,15,526 net profit after tax of Rs. 32,90,490 for the period April 01, 2025 to March 31, 2026, in respect of Globtier USA LLC (a foreign subsidiary company), total assets of Rs. 126 /- and net assets of Rs. 126/- as at March 31, 2026, total revenues of Rs. Nil net loss after tax Rs. Nil for the period October 23, 2025 to March 31, 2026, in respect of Globtier UK Limited (a foreign subsidiary company). The financial statements of these foreign subsidiaries, have been audited by other auditors whose reports have been furnished to us by the Holding Company's management, and our opinion on the consolidated financial statements in so far as it relates to the amounts and disclosures included in




respect of the foreign subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 2 above.

Our opinion on the Statement is not modified in respect of the above matter.

The Statement includes the results for the half year ended 31st March 2026 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half of the current financial year which were subject to limited review by us.

UDIN: 20539219ZVB0IN8976

For SRI PRAKASH & CO.
CHARTERED ACCOUNTANTS


(KANUPRIYA BATHLA)
PARTNER
FCA M.No. 53921
FRN: 002058C

PLACE: NEW DELHI
DATE: 11.05.2020

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 Audited Consolidated Assets and Liabilities as at March 31, 2026

All amounts in INR Lakhs, unless otherwise stated

Particulars	As at March 31, 2026 Audited	As at March 31, 2025 Audited
I. EQUITY AND LIABILITIES		
1. Shareholder's Funds		
(a) Share Capital	1,512.12	1,131.00
(b) Reserves and Surplus	3,053.66	880.40
(c) Minority Interest	2.75	17.10
Total Equity	4,568.53	2,028.50
2. Non-Current Liabilities		
(a) Long-term Borrowings	79.21	143.06
(b) Long-term Provisions	61.16	47.45
Total Non-Current Liabilities	140.37	190.51
3. Current Liabilities		
(a) Short-term Borrowings	78.04	1,077.95
(b) Trade Payables		
Total Outstanding dues of Micro enterprises and small enterprises	93.60	286.77
Total Outstanding dues of Creditors other than Micro enterprises & small enterprises	196.96	730.28
(c) Other Current Liabilities	473.84	763.46
(d) Short-term Provisions	172.94	315.59
Total Current Liabilities	1,015.37	3,174.05
TOTAL EQUITY AND LIABILITIES	5,724.28	5,393.06
1. Non-Current Assets		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	357.99	339.15
(ii) Other Intangible Assets	208.66	316.32
(iii) Intangible assets under development	716.22	120.66
(iv) Goodwill on consolidation	11.99	11.99
(b) Non-current investments	261.00	-
(c) Deferred Tax Assets (Net)	86.40	56.99
(d) Long-term Loans and Advances	-	200.00
(e) Other Non-Current Assets	6.30	-
Total Non-Current Assets	1,648.56	1,045.12
2. Current Assets		
(a) Trade Receivables	2,811.88	3,238.33
(b) Cash and Bank Balance	361.88	343.07
(c) Short-term Loans and Advances	-	-
(d) Other Current Assets	901.96	766.53
Total Current Assets	4,075.72	4,347.94
TOTAL ASSETS	5,724.28	5,393.06

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

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

For GLOBTIER INFOTECH LIMITED

Rajiv Shukla

Chairman and Managing Director

DIN: 02653008

Rajiv Shukla
Managing Director

Place: Noida

Date : May 11, 2026

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 Audited Consolidated Financial Results for Half Year and Financial Year ended March 31, 2026

All amounts in INR Lakhs, unless otherwise stated

Particulars	For the Six months ended			For the year ended	
	March 31, 2026	September 30, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue from operations	3,296.57	4,239.35	5,310.84	7,535.93	9,438.96
II. Other Income	50.45	0.05	42.02	50.50	42.05
III. Total Income (I + II)	3,347.02	4,239.40	5,352.85	7,586.42	9,481.01
IV. Expenses:					
Cost of Goods Sold	-	15.13	-	15.13	-
Employee Benefits Expense	1,510.83	1,606.00	2,115.13	3,116.83	4,437.86
Finance Costs	29.15	109.43	83.63	138.58	189.10
Depreciation and Amortization Expense	248.14	203.16	179.37	451.31	297.54
Other Expenses	1,833.63	1,876.03	2,597.89	3,709.66	3,816.77
Total Expenses (IV)	3,621.75	3,809.75	4,976.01	7,431.50	8,741.28
V. Profit/(Loss) before exceptional & extraordinary items and tax (III-IV)	(274.73)	429.65	376.84	154.92	739.74
VI. Exceptional items	-	-	-	-	-
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	(274.73)	429.65	376.84	154.92	739.74
VIII. Extraordinary items	-	-	-	-	-
IX. Profit before Tax (VII-VIII)	(274.73)	429.65	376.84	154.92	739.74
X. Tax expense:					
Current Tax	(12.17)	106.35	163.15	94.18	238.65
Income Tax adjustments for earlier years	(0.31)	-	(30.53)	(0.31)	(30.53)
Deferred Tax Charge/(Credit) (Net)	(39.42)	10.02	(33.81)	(29.41)	(45.76)
XI. Profit/ (Loss) for the period from continuing operations (IX-X)	(222.82)	313.28	278.03	90.46	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)	(222.82)	313.28	278.03	90.46	577.37
XVI. Profit/ (Loss) for the year attributable to					
Owners of the company	(213.61)	318.42	283.90	104.81	583.25
Minority Interest	(9.22)	(5.13)	(5.88)	(14.35)	(5.88)
XVII. Paid up Equity Share Capital (face value of Rs. 10 per share)	1,512.12	1,512.12	377.00	1,512.12	1,131.00
XVIII. Reserve excluding Revaluation Reserves					
XIX. Earning Per Equity Share of Rs. 10/- each					
Basic	(1.65)	2.63	2.46	0.67	5.10
Diluted	(1.65)	2.63	2.46	0.67	5.10

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

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

For GLOBTIER INFOTECH LIMITED

Rajiv Shukla

Chairman and Managing Director

DIN: 02653008

(Signature)
Managing Director

Place: Noida

Date: May 11, 2026

Statement of Audited Consolidated Cash Flow Statement for the year ended March 31, 2026

All amounts in INR Lakhs, unless otherwise stated

Particulars	For the year ended	
	March 31, 2026 Audited	March 31, 2025 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax as per Profit & Loss A/c	154.92	739.74
Adjusted for :		
a. Depreciation	451.31	297.54
b. Interest Expenses & Finance Cost	138.58	189.10
c. Bad debt expenses	5.14	-
d. Initial Public Offier Issue expenses	58.81	-
e. Foreign Currency Translation Reserve	1.70	(0.00)
Operating profit before working capital changes	810.47	1,226.38
Adjusted for :		
a. Decrease / (Increase) in Trade Receivable	421.31	(923.85)
b. Decrease / (Increase) in Long Term Loans and Advances	200.00	-
c. Decrease / (Increase) in Other Non Current Assets	(6.30)	1.24
d. Decrease / (Increase) in Short Term Loans and Advances	-	5.00
e. Decrease / (Increase) in Other Assets	(150.73)	(17.70)
f. Increase / (Decrease) in Trade Payables	(726.50)	280.11
g. Increase / (Decrease) in Short Term Provisions	1.16	25.08
h. Increase / (Decrease) in Long Term Provisions	13.71	12.94
i. Increase / (Decrease) in Other current Liabilities	(289.62)	102.83
Cash generated from operations		
Net Income Tax (Paid)/Refund	(222.38)	10.40
Net Cash Generated/(Used) From Operating Activities (A)	51.13	722.44
B. CASH FLOW FROM INVESTING ACTIVITES		
a. (Purchase) Sale of Fixed Assets including capital advance	(958.04)	(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)	(1,219.04)	(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. Initial Public Offier Issue expenses	(355.00)	-
d. Interest & Finance Cost	(138.58)	(189.10)
e. (Repayments) / proceeds of long term borrowings	(63.84)	(11.37)
f. (Repayments) / proceeds of short term borrowings	(999.91)	(27.77)
Net Cash Generated/(Used) From Financing Activities (C)	1,186.72	(228.24)
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	18.81	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	361.88	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 Board of Directors of
Globtier Infotech Limited

FOR GLOBTIER INFOTECH LIMITED

Rajiv Shukla
Chairman and Managing Director

DIN: 02653008

Managing Director

Place: Noida

Date : May 11, 2026

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 May 11, 2026.

2 The consolidated annual results include financial results of the Holding Company and it's 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	99.99%
Globtier UK Limited	UK	100.00%

3 The financial Results have been prepared in accordance with the Accounting Standards ("AS") 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 31st March 2026 are the balancing figures between audited consolidated figures in respect of full financial year and the unaudited published figures up to 30th September, 2025 i.e. 1st half year of financial year 2025-26, which were subjected to limited review by the statutory auditors.

5 Trade Receivables, Trade Payables, Loans and Advances are subjected to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the year of confirmation and / or reconciliation.

6 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.

7 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. Accordingly these Audited Financial Results for the year ended March 31, 2026 are drawn in accordance with the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

8 The Company incurred Rs. 355.00 lakhs as IPO related expenses, out of which, Rs. 296.19 lakhs were adjusted against the securities premium.

9 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 31st March, 2026	Unutilised amount as at 31st March, 2026
Funding the working capital requirements of the Company	1,150.00	1,150.00	-
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	355.00	-
Total	2,744.06	2,744.06	-

9 There were no Investors complaints pending received during the period under review.

10 There were no exceptional or extra-ordinary items for the reporting period.

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

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

For GLOBTIER INFOTECH LIMITED

Rajiv Shukla
Chairman and Managing Director

DIN: 02653008

Managing Director

Place: Noida

Date : May 11, 2026

11th May, 2026

To,

Corporate Governance Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Scrip Code: 544494/Scrip ID: Globtier**Sub: Declaration in respect of Auditor's Report with Unmodified Opinion related to the Financial Results for the Financial Year ended 31st March, 2026.**

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and in compliance with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare and confirm that the Statutory Auditors of the Company, M/s Sri Prakash & Co., Chartered Accountants (FRN: 002058C) have issued the Audit Report with Unmodified Opinion in respect of the Audited Financial Results of the Company for the Financial Year ended 31st March, 2026.

Kindly take the same on your record and oblige.

Thanking You,

Yours faithfully,

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

For GLOBTIER INFOTECH LIMITED


Rajiv Shukla **Managing Director**
Managing Director
DIN: 02653008

Place: Noida