

GIL/BSE/2026-27/11

May 29th, 2026

To,

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

Scrip Code: 544494/Scrip ID: Globtier

Sub: Submission of Certificate on utilization of funds raised through Initial Public Offer (IPO) by the Statutory auditor of the Company under Regulation 262 (5) & (6) of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.

Dear Sir/Madam,

In furtherance to our intimation submitted to BSE dated February 25, 2026, and pursuant to Regulation 262(5) & (6) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, please find enclosed the Certificate issued by the Statutory Auditor of the Company regarding the utilization of funds raised through the Initial Public Offer (IPO) for the half year ended September 30, 2025.

Further, we wish to inform you that the said document is being submitted after the prescribed due date owing to an unforeseen issue. The matter has since been resolved, and the document is being submitted at the earliest opportunity.

We regret the delay and any inconvenience caused in this regard and request you to kindly take the same on record for your information and records.

Thanking you

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

Rajiv Shukla
Chairman & Managing Director
DIN: 02653008

Place: Noida

Encl: As mentioned above

SRI PRAKASH & CO.

Chartered Accountants

To,
The Board of Directors
GLOBTIER INFOTECH LIMITED
B-67, 3rd Floor, CESPL Building, Sector 67,
Noida, Uttar Pradesh-201301, India

Statutory Auditor's Certificate under Regulation 262 (5) and (6) of SEBI (ICDR) Regulations 2018 for certifying utilization of funds raised through Initial Public Offer (excluding offer for sale by selling shareholder) for GLOBTIER INFOTECH LIMITED ("the Company")

1. This Certificate is issued in accordance with the terms of our engagement letter dated 22nd May, 2026.
2. The accompanying "**Annexure I**" contains the details of utilization of issue proceeds of Initial Public Offer (IPO) up to 30th Sep 2025.

Management's Responsibility for the Statement

3. The preparation of the accompanying Statement is the responsibility of the management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents.
4. The management is also responsible for ensuring that the Company complies with the requirements of the SEBI (ICDR) Regulations 2018 and for providing all relevant information to the Securities and Exchange Board of India.
5. The management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and presentation of the statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

Practitioner's Responsibility

6. Pursuant to the requirements of SEBI (ICDR) Regulations 2018, it is our responsibility to obtain reasonable assurance and form an opinion that the statement is correctly stated.
7. To conduct our examination of the Statement in accordance with the Guidance Note on Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
8. To comply with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Head Office :

Civil Lines, Gorakhpur (UP)

Branch Office :

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



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Email : kanupriya.spc@gmail.com

Opinion

9. Based on our examination, as above, and the information and explanations given to us, we are of the opinion that the details regarding utilization of funds mentioned in the accompanying statement are true and correct.

Restriction of Use

10. The certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling compliance with SEBI (ICDR) Regulations 2018 regarding the utilization of issue proceeds of Initial Public Offer. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For and behalf of Sri Prakash & Co.

Chartered Accountants

Firm Registration Number: 002058C



CA Kanupriya Bathia

Partner

Membership Number: 539219

UDIN: 26539219XZAPBU4396

Place: New Delhi

Date: 29th May, 2026

Annexure I

Statement of utilization of funds raised through Initial Public Offer (excluding offer for sale by selling shareholder) for GLOBTIER INFOTECH LIMITED as at 30th Sep 2025.

We have been requested to certify the expenditure incurred/funds utilized by the Company out of the proceeds of its Initial Public Offer (IPO). For the purpose of this certification, we have reviewed the relevant documents, statements, records, and accounts of the Company pertaining to the utilization of IPO proceeds. Based on our review, we hereby certify that up to 30th Sep 2025, the Company has incurred expenditure/funds utilized as mentioned in the table below. The particulars are provided in accordance with the requirements of Regulation 262 (5) & (6) of SEBI (ICDR) Regulations 2018.

SNo.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document (In Rs. Lakhs)	Actual Utilized Amount till 30.09.25 (In Rs. Lakhs)	Unutilized Amount as on 30.09.25 (In Rs. Lakhs)
1.	Funding the working capital requirements	1150.00	905.00	245.00
2.	Repayment/ Prepayment in full or part, of certain loans availed by the company	830.00	830.00	NIL
3.	General Corporate Purpose	409.06	-	409.06
4.	IPO Issue Expenses	355.00	208.00	147.00

Notes:

During the half year ended 30th Sep, 2025, the Company raised Rs. 2744.06 Lacs through fresh public issue of 38,11,200 equity shares of face value of Rs 10/- each ("equity shares") at an offer price of Rs. 72/- per equity share. The Initial Public Offer ("IPO") opened for subscription on August 25, 2025 and closed on August 28, 2025. Subsequently, the equity shares of the Company were listed on the SME Platform of BSE Limited on 02nd September 2025. The issue was made in accordance with the provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended.

For and behalf of Sri Prakash & Co.

Chartered Accountants

Firm Registration Number: 002058C


Chartered Accountants

CA Kanupriya Bathla

Partner

Membership Number: 539219

UDIN: 26539219XZAPBU4396

Place: New Delhi

Date: 29th May, 2026