GARG MUKESH & CO.
CHARTERED ACCOUNTANTS

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Independent Auditors' Review Report on the Unaudited Consolidated Financial Results of Globe Capital Market Limited for the quarter and half year ended September 30, 2026 pursuant to Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Globe Capital Market Limited,
609, Ansal Bhawan, 16, KG Marg,
New Delhi-110001

1. We have reviewed the accompanying statement of unaudited consolidated financial results together with the notes thereon of Globe Capital Market Limited (the "Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as the "Group"), for the quarter and half Year ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulations 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), which has been initialed by us for identification purposes.

2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent 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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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

S.No	Name of the Entity	Relationship
1-	Globe Derivatives and Securities Limited	Wholly Owned Subsidiary
2-	Globe Fincap Limited	Wholly Owned Subsidiary
3-	A.Y. Securities and Commodities Limited	Wholly Owned Subsidiary
4-	Globe Capital IFSC Limited	Wholly Owned Subsidiary
5-	Vishwanetra Developers Private Limited	Step Down Subsidiary
6-	Mahanve Properties Private Limited	Step Down Subsidiary

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5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, we report that nothing has come to our attention that causes us to believe that the accompanying Statement read with the notes thereon, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Statement includes the interim financial results and other financial information of Two subsidiaries which have not been reviewed by its auditors, whose interim financial results and other financial information reflect total assets of Rs. 2,26,485.30 lakhs as at September 30, 2026, total revenues of Rs. 4,857.98 lakhs and Rs. 12,464.50 lakhs, total net profit after tax of Rs. 1,930.39 lakhs and Rs. 6,259.99 lakhs and total comprehensive income of Rs. 2,043.22 lakhs and Rs. 6,354.73 lakhs for the quarter and half year ended September 30, 2026 respectively and net cash inflows of Rs.1,221.61 lakhs, as considered in the Statement. These interim financial results and other financial information have not been reviewed by its auditors and have been approved and furnished to us by the Parent Company's 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 such management certified interim financial results and other financial information. According to the information and explanations given to us by the Parent Company's Management, these financial results are not material to the Group.

Our conclusion is not modified in respect of this matter.

For Garg Mukesh & Co.
Chartered Accountants
Firm Registration No.: 006289N

Gaurav Kumar Gupta

Digitally signed by Gaurav Kumar Gupta
Date: 2026.11.05 22:05:14 +05'30'

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CA. Gaurav Kumar Gupta
Partner
Membership No: 521850
Place: New Delhi
Date: 05.11.2026
UDIN: 26521850PNRYIO4034