



27th May, 2025

To,

The Manager,
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400001

Scrip Code – 526025

Subject – Intimation under Regulation 30 & 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)- Outcome of the Board Meeting

Respected Sir,

With reference to the above-captioned subject, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. Tuesday, 27th May, 2025 through video conferencing facility has *inter-alia* considered and approved the following:

- a) Audited Financial Results for the Quarter and year ended 31st March, 2025. We are enclosing herewith the following as *Annexure-A*:
 - i. Independent Auditors' Report, dated 27th May, 2025, issued by the Statutory Auditors of the Company, M/s D R & Associates, Chartered Accountants, on the aforesaid Audited Financial Results of the Company for the Quarter and year ended 31st March, 2025
 - ii. Audited Financial Results for the Quarter and year ended 31st March, 2025
 - iii. Declaration for Un-Modified Opinion in respect of Audit Report on Audited Financial Results for the year ended 31st March, 2025

The Meeting of the Board of Directors commenced at 11:00 a.m. and concluded at 02:00 p.m.

Further, the said Results will be published in English and Hindi newspapers within 48 hours of the conclusion of this Board Meeting in accordance with the provisions contained in the Listing Regulations.

CIN : L40300RJ1985PLC047105

REGD. OFFICE: Shyam House, Plot No. 3, Amrapali Circle, Vaishali Nagar, Jaipur, Rajasthan-302021 | Ph.: 0141-4025631
CORPORATE OFFICE: A-60, Naraina Industrial Area, Phase-1, New Delhi-110028 | Ph.: 011-25895622 | Fax: 011-25792194
E-mail: globuscdl@gmail.com | Website: www.gpgl.in

- b) Appointment of M/s. Soniya Gupta & Associates, Practicing Company Secretaries as Secretarial Auditor of the Company for a period of Five (5) years, subject to the approval of members of the Company in the ensuing Annual General Meeting, to conduct the audit of Secretarial records of the Company for the period starting from 1st April, 2025 till 31st March, 2030. Further, the detailed disclosure as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 is enclosed herewith as ***Annexure-B***.
- c) Re-appointment of M/s. K Y N J & Co., Chartered Accountant as Internal Auditor of the Company for the financial year 2025-26 to conduct the internal audit of the functions and activities of the Company for the financial year. Further, the detailed disclosure as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 is enclosed herewith as ***Annexure-C***.
- d) Disclosure in adherence to the provisions of SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated 19th October, 2023 is are enclosed herewith as ***Annexure-D***.

This is for your information and necessary records.

Thanking You

Yours Faithfully

For Globus Power Generation Limited

Abhay Khanna
Whole-time Director

Enclosure as above

D R & ASSOCIATES

Chartered Accountants

9/14, 3rd Floor, East Patel Nagar, New Delhi-110008. Mob. : 9289022700
E-mail : admin@cadrassociates.org Website : www.cadrassociates.org



INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF QUARTELY AND ANNUAL STANDALONE FINANCIAL RESULTS OF GLOBUS POWER GENERATION LIMITED IN PURSUANT TO THE REGULATION 33 OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

TO THE BOARD OF DIRECTORS OF GLOBUS POWER GENERATION LIMITED

Opinion

We have audited the accompanying Statement of standalone financial results of **Globus Power Generation Limited** (hereinafter referred to as the "Company") for the quarter and the year ended March 31, 2025 (hereinafter referred to as the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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 Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA" s) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance 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 Standalone Financial results for the quarter and year ended March 31, 2025



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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Director's Responsibility for the Standalone Financial Results

The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Regulation. 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 judgments 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the management and the Board of Directors are 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results for the quarter and year ended March 31, 2025

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 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 the Statement.



As part of an audit in accordance with SAs, 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 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 Act, we are also responsible for expressing our opinion on whether the 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 management.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Director'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 to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone 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 (i) planning the scope of our audit work and in evaluating the results of our



work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

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.

**For DR & Associates
Chartered Accountants
FRN- 018213N**

BHUPENDER
RAJ WADHWA

Digitally signed by
BHUPENDER RAJ
WADHWA
Date: 2025.05.27
10:27:57 +05'30'



**Bhupender Raj Wadhwa
Partner
M.No.- 092207
UDIN- 25092207BMNTXH6783
Date- 27.05.2025
Place- New Delhi**

(Rs in Lakhs)

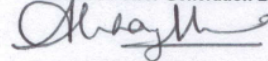
Statement of Audited Financial Results for the Quarter and Year ended March 31, 2025

S.No	Particulars	Quarter ended 31/03/2025 (1) Audited	Quarter ended 31/12/2024 (2) Reviewed	Quarter ended 31/03/2024 (3) Audited	Year Ended 31/03/2025 (4) Audited	Year Ended 31/03/2024 (5) Audited
1	Revenue From Operations	0.00	0.01	0.05	0.07	4.31
2	Other Income	0.00	0.00	0.00	0.00	0.00
3	Total Revenue (1+2)	0.00	0.01	0.05	0.07	4.31
4	Expenses					
	a. Purchase of Stock In trade	0.00	0.00	0.02	0.05	1.24
	b. Changes in inventories of Finished goods, work in progress and stock in trade.	0.00	0.00	0.01	(0.02)	(0.03)
	c. Employees benefits expense	7.20	8.51	8.12	32.60	31.58
	d. Finance Costs	0.00	0.00	0.00	0.00	0.00
	e. Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
	f. Other expenses	2.41	2.36	7.12	15.84	28.02
	Total Expenses	9.61	10.87	15.26	48.47	60.81
5	Profit/(Loss) before Exceptional Items & Tax (3-4)	(9.61)	(10.86)	(15.21)	(48.40)	(56.50)
6	Exceptional Items	402.83	-	633.75	402.53	731.63
7	Profit/(Loss) before Tax (5-6)	393.22	(10.86)	618.54	354.13	675.13
8	Tax expense	0.00	0.00	0.00	0.00	0.00
9	Profit / (Loss) after tax from continuing operations (7-8)	393.22	(10.86)	618.54	354.13	675.13
10	Profit/(loss) from discontinued operations before Tax	0.00	0.00	0.00	0.00	0.00
11	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
12	Profit/(loss) from discontinued operations (after tax) (10+11)	0.00	0.00	0.00	0.00	0.00
13	Profit (Loss) for the period (9+12)	393.22	(10.86)	618.54	354.13	675.13
14	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss	(20.56)	(18.57)	44.10	(70.06)	(34.33)
15	Total Comprehensive Income for the period [Comprising Profit (Loss) for the period (after tax) and Other Comprehensive Income (Net of tax)] (13+14)	372.66	(29.43)	662.64	284.07	640.80
16	Paid up Equity share capital (Face value of share Rs. 10- each)	9894.85	9894.85	9894.85	9894.85	9894.85
17	Earnings per equity share (of RS. 10/-each) (non annualised)					
	(1) Basic	0.38	(0.03)	0.67	0.29	0.65
	(2) Diluted	0.38	(0.03)	0.67	0.29	0.65

Notes

- The above results for the quarter and year ended March 31, 2025 are reviewed by the audit committee and taken on record by the board of directors in their meeting held on May 27, 2025.
- The above results are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter. The management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs as per Ind-As.
- The aggregate effect of material adjustments made in the results of the 4th quarter which pertains to earlier periods— NIL
- Statement of Assets & Liabilities attached.

For & on behalf of Board of Directors of
Globus Power Generation Ltd



Whole Time Director

Place : New Delhi
Date : 27.05.2025

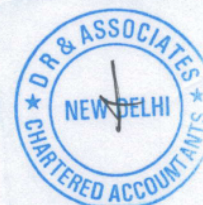


Globus Power Generation Limited
(Formerly Known as Globus Constructors & Developers Limited)
CIN: L40300RJ1985PLC047105 E mail: globuscdl@gmail.com Ph: 0141-4025020, 011-25895622
Regd Off: Shyam House, Plot No 3, Amrapali Circle, Vaishali Nagar, Jaipur-302021
Corp Off: A-60 Naraina Industrial Area,Phase-1, New Delhi-110028

(Rs. In lakhs)

Statement of Assets & Liabilities

Particulars	As At 31.03.2025 Audited	As At 31.03.2024 Audited
ASSETS		
(1) Non-current assets		
(a) Property,Plant & Equipment	-	-
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	818.10	953.05
(iii) Loan & Advances	-	0.90
(2) Current assets		
(a) Inventories	0.05	0.03
(b) Financial Assets		
(i) Cash and Cash Equivalents	2.60	3.85
(ii) Other Current Assets	1.72	1.80
Total Assets	822.47	959.63
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	9,894.85	9,894.85
(b) Other Equity	(9,080.87)	(9,364.94)
(2) Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables	-	58.30
(ii) Other Financial Liabilities	-	362.74
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Other Financial Liabilities	8.32	8.48
(b) Other Current Liabilities	0.17	0.20
Total Equity & Liabilities	822.47	959.63



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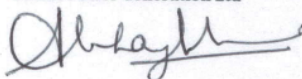
(Rs. In Lakhs)

Cash Flow Statement For The Year Ended On 31st March 2025

Particulars	For Year Ended 31/03/2025 (Amount in Rs.)	For Year Ended 31/03/2024 (Amount in Rs.)
I. Cash flow from operating activities		
Profit / (Loss) After tax	354.13	675.13
Adjustments for:-		
Add: Fair value gain/ (loss) on Financial assets/ Liabilities	(70.06)	(34.33)
Add : Provision for Doubtful Advances	(402.53)	(731.63)
Add : provision for Diminution in Investments		
Add : Income tax		
Operating Profit Before working Capital Changes	(118.46)	(90.83)
(Increase)/ decrease in Current Assets	0.07	(1.09)
Increase/ (decrease) in current liabilities	(0.20)	(0.98)
Deferred tax Assets	0.60	
(Increase)/ decrease in Loan & Advances	-	(0.90)
(Increase)/ decrease in Trade Receivables (Non Current)	537.78	974.83
Increase/ (Decrease) of Trade Payables (Non Current)	(58.30)	(188.91)
Net Cash flow from operating activities before tax	361.50	692.12
Less: Tax Paid	-	-
Net Cash flow from operating activities (A)	361.50	692.12
II. Cash flow from investing activities		
(Increase)/ decrease in Property, Plant & Equipments	-	3.48
Net Cash flow from investing activities (B)	-	3.48
III. Cash flow from financing activities		
Increase/ (Decrease) of Long Term Liabilities	(362.74)	(694.89)
Net Cash flow from financing activities (C)	(362.74)	(694.89)
IV. Net Increase/(decrease) in A+B+C	(1.25)	0.69
Add: Opening balance of cash & cash equivalent	3.85	3.16
Closing balance of cash & cash equivalent	2.60	3.85

Note: The Cash Flow statement has been prepared following the Indirect method as set out in IND AS-7 'Statement of Cash Flows'.

For & on behalf of Board of Directors of
Globus Power Generation Ltd



Date: 27.05.2025

Place : New Delhi

Whole Time Director






Globus Power Generation Ltd.

27th May, 2025

To,

The Manager,
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400001

Scrip Code – 526025

Subject Declaration with respect to Audit Report with Unmodified Opinion to the Audited Financial Results for the Financial Year ended 31st March, 2025

I, Alok Kumar Gupta, Chief Financial Officer (CFO), of Globus Power Generation Limited, hereby declare that the Statutory Auditors of the Company, have not expressed any modified or qualified opinion(s) in their Audit Report on the Audited Financial Results for the quarter and financial year ended 31st March, 2025, which have been approved by the Board of Directors of the Company at their Meeting held today, i.e., 27th May, 2025.

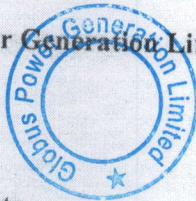
This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO/GN/ 2016-17/ 001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/ 2016 dated May 27, 2016.

This is for your information and necessary records.

Thanking You

Yours Faithfully

For Globus Power Generation Limited



Alok Kumar Gupta
Chief Financial Officer

CIN : L40300RJ1985PLC047105

REGD. OFFICE: Shyam House, Plot No. 3, Amrapali Circle, Vaishali Nagar, Jaipur, Rajasthan-302021 | Ph.: 0141-4025631
CORPORATE OFFICE: A-60, Naraina Industrial Area, Phase-1, New Delhi-110028 | Ph.: 011-25895622 | Fax: 011-25792194
E-mail: globuscdl@gmail.com | Website: www.gpgl.in

Annexure-B

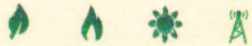
Disclosure as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024

S. No.	Particulars	Description
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	<u>Appointment</u> M/s Soniya Gupta & Associates , Practicing Company Secretaries are appointed as Secretarial Auditor of the Company for Five (5) years, subject to the approval of members of the Company in the ensuing Annual General Meeting, to conduct the audit of Secretarial records of the Company for the period starting from 1 st April, 2025 till 31 st March, 2030.
2.	Date of appointment/ resignation & term of appointment.	Please refer sr. no. 1 as mentioned above.
3.	Brief profile (in case of appointment)	M/s Soniya Gupta & Associates is a Firm approved by the Institute of Company Secretaries of India, New Delhi founded by Ms. Soniya Gupta (the member). We are a Peer Reviewed Firm, professional Company Secretarial and Business Advisory Firm that offers various Corporate and Commercial Advisory, adjudication before NCLT, NCLAT, Compounding of offences. Approvals of Regulatory Authorities, Audits, Compliances & Certification and Other Secretarial & Legal Areas including Corporate Finance, Banking, Credit Risk Analysis, Project Financing, Detailed Information Memorandum, Credit Appraisal Note, and Viability Reports for Banks/FI, Financial Modelling /Projections /Planning /Budgeting, Management Information System (MIS), and Fund Raising & Liaisoning with banks/ financial institutions etc.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable.

Annexure-C

Disclosure as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024

S. No.	Particulars	Description
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	<u>Appointment</u> M/s K Y N J & Co., Chartered Accountants is appointed as Internal Auditor of the Company to conduct an internal audit of the functions and activities of the company for the financial year 2025-26.
2.	Date of appointment/ resignation & term of appointment.	Please refer sr. no. 1 as mentioned above.
3.	Brief profile (in case of appointment)	M/s K Y N J & Co., is a Chartered Accountant Firm bearing Firm Registration No. 031505N and having office at 124, Vipul Business Park, Sohna Road, Sec-48, Gurgaon, Haryana-122018 M/s K Y N J & Co., is having rich experience in the field of Internal Audit, Statutory Audit, Taxation other compliance matters.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable.



Globus Power Generation Ltd.

Annexure-D

**Disclosure in adherence to the provisions of SEBI Circular No.
SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated 19th October, 2023**

We hereby affirm that, provisions of SEBI circular SEBI/HO/DDHS/DDHSRACPOD1/P/CIR/2023/172 dated October 19, 2023, w.r.t Submission of details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings at the time of filing of annual audited financial results for the financial year ended 31st March 2025, are not applicable to the Globus Power Generation Limited, since the Company does not fall under the category of Large Corporates.

For Globus Power Generation Limited

**Abhay Khanna
Whole-time Director**

**Date: 27th May, 2025
Place: New Delhi**

CIN : L40300RJ1985PLC047105

REGD. OFFICE: Shyam House, Plot No. 3, Amrapali Circle, Vaishali Nagar, Jaipur, Rajasthan-302021 | Ph.: 0141-4025631
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