Padam Dinesh & Co.
Chartered Accountants
11/6-B, IInd Floor, Shanti Chambers,
Pusa Road, New Delhi - 110 005

**To Board of Directors**
**Globus Power Generation Limited**
**New Delhi**

**Sub: Limited Review Report quarter ended on 30.9.2021**

We have reviewed the accompanying statement of unaudited financial results (IND AS) of Globus Power Generation Limited for the quarter ended 30th September, 2021, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified from time to time.

The quarterly Financial results as well as the year to date financial results have been prepared on the basis of reviewed financial results up to the end of the quarter. They are the responsibility of the Company's Management and has been approved by the Board of Director. Our responsibility is to express an opinion on these financial results based on our review of such financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in the Ind- AS – 34 ' Interim Financial Reporting' , prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.

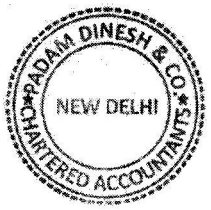
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to 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. We have not performed an audit and accordingly, we do not express an audit opinion.

PADAM DINESH & CO. NEW DELHI CHARTERED ACCOUNTANTS

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results and financial position prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the companies (Accounts) rules, 2014 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 along with clarification issued from time to time including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Date: 13.11.2021**
**Place: New Delhi**

**For Padam Dinesh & Co.**
**Chartered Accountants**
**FRN – 009061N**




**CA. Rakesh Aggarwal**
**Partner**
**M.No.-84226**
**UDIN:** 21084226AAAAEY8367

**Globus Power Generation Limited**
**( Formerly Known as Globus Constructors & Developers Limited )**
**CIN: L40300RJ1985PLC047105 E mail: globuscdl@gmail.com Ph: 0141-4025020**
**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**

**Statement Of Unaudited Financial Results for the Half Year Ended 30th Sep 2021**

**( Rs in Lakhs)**

| S.No | Particulars | 3 months ended (Standalone) | Preceding 3 months ended (Standalone) | Corresponding 3 months ended (Standalone) | Year to Date (Standalone) | Year to Date (Standalone) (Corresponding) | Year Ended (Standalone) |
|---|---|---|---|---|---|---|---|
| | | 9/30/2021 | 6/30/2021 | 9/30/2020 | 9/30/2021 | 9/30/2020 | 3/31/2021 |
| | | (1) | (2) | (3) | (4) | (5) | (6) |
| | | Reviewed | Reviewed | Reviewed | Reviewed | Reviewed | Audited |
| 1 | Revenue From Operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2 | Other Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.28 |
| 3 | **Total Revenue (1+2)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.28** |
| 4 | **Expenses** | | | | | | |
| | a. Purchase of Stock In trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | b. Changes in inventories of Finished goods,work in progress and stock in trade. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | c. Employees benefits expense | 7.90 | 7.85 | 7.17 | 15.75 | 13.89 | 28.32 |
| | d. Finance Costs | 0.00 | 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 | 0.00 |
| | f. other Expenses | 4.86 | 1.28 | 3.32 | 6.14 | 5.15 | 16.96 |
| | **Total Expenses** | **12.7611** | **9.13** | **10.49** | **21.89** | **19.04** | **45.28** |
| 5 | **Profit/(Loss) before Exceptional Items & Tax (3-4)** | **(12.76)** | **(9.13)** | **(10.49)** | **(21.89)** | **(19.04)** | **(45.00)** |
| 6 | Exceptional items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2264.53 |
| 7 | **Profit/(Loss) before Tax (5-6)** | **(12.76)** | **(9.13)** | **(10.49)** | **(21.89)** | **(19.04)** | **(2309.53)** |
| 8 | Tax expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5.48 |
| 9 | **Profit / (Loss) after tax from continuing operations (7-8)** | **(12.76)** | **(9.13)** | **(10.49)** | **(21.89)** | **(19.04)** | **(2315.01)** |
| 10 | **Profit/(loss) from discontinued operations before Tax** | **0.00** | **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** | **0.00** |
| 12 | **Profit/(loss) from discontinued operations (after tax) (10+11)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| 13 | **Profit (Loss) for the period (9+12)** | **(12.76)** | **(9.13)** | **(10.49)** | **(21.89)** | **(19.04)** | **(2315.01)** |

DAM DINESH & CO. NEW DELHI CHARTERED ACCOUNTANTS

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 14 | Other Comprehensive Income | | | | | | |
| | Items that will not be reclassified to profit or loss | 489.37 | (515.63) | (16.10) | (26.26) | 41.68 | 579.27 |
| | | | | | | | |
| 15 | Total Comprehensive Income for the period [Comprising Profit (Loss) for the period (after tax) and Other Comprehensive Income ( Net of tax )] (13+14) | 476.61 | (524.76) | (26.59) | (48.15) | 22.63 | (1735.74) |
| 16 | Paid up Equity share capital (Face value of share Rs. 10- each) | 9894.85 | 9894.85 | 9894.85 | 9894.85 | 9894.85 | 9894.85 |
| 17 | Earnings per equity share (of RS. 10/-each) (non annualised) | | | | | | |
| | (1) Basic | 0.48 | (0.53) | (0.03) | (0.05) | 0.02 | (1.75) |
| | (2) Diluted | 0.48 | (0.53) | (0.03) | (0.05) | 0.02 | (1.75) |

**Notes**

1. The above results for the quarter & half year ended 30th Sep,2021 are reviewed by the audit committee and taken on record by the board of directors in their meeting held on 13th Nov ,2021.

2.The above results are Ind-AS compliant. The management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of it's affairs as per Ind-As.

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

**Director**

**Place : New Delhi**
**Date : 13/11/2021**

PRADAM DINESH & CO. CHARTERED ACCOUNTANTS NEW DELHI

# Globus Power Generation Limited

( Formerly Known as Globus Constructors & Developers Limited )
CIN: L40300RJ1985PLC047105 E mail: globuscdl@gmail.com Ph: 0141-4025020
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

**Extracts Of Unaudited Financial Results for the Quarter & Half Year Ended 30th Sep 2021**

| Particulars | 3 months ended (Standalone) | Preceding 3 months ended (Standalone) | Corresponding 3 months ended (Standalone) | Year to Date (Standalone) | Year to Date (Standalone) | Year Ended (Standalone) |
|---|---|---|---|---|---|---|
| | 9/30/2021 | 6/30/2021 | 9/30/2020 | 9/30/2021 | 9/30/2020 | 3/31/2021 |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| | Reviewed | Reviewed | Reviewed | Reviewed | Reviewed | Audited |
| Total Income from Operations | | | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | |
| Net Profit /(Loss) for the period (before Tax,Exceptional items ) | (12.76) | (9.13) | (10.49) | (21.89) | (19.04) | (45.00) |
| Net Profit /(Loss) for the period before Tax ( after Exceptional items ) | (12.76) | (9.13) | (10.49) | (21.89) | (19.04) | (2,309.53) |
| Net Profit /(Loss) for the period after Tax ( after Exceptional a items ) | (12.76) | (9.13) | (10.49) | (21.89) | (19.04) | (2,315.01) |
| Total Comprehensive Income for the year(comprising Profit/(Loss) for the period (after Tax) and Other Comprehensive Income(after tax)) | 476.61 | (524.76) | (26.59) | (48.15) | 22.63 | (1,735.74) |
| Equity Share Capital (Paid up) (Face Value of the share Rs.10/-each) | 9,894.85 | 9,894.85 | 9,894.85 | 9,894.85 | 9,894.85 | 9,894.85 |
| Reserve (excluding Revaluation Reserves as per Audited Balance Sheet of previous accounting year) | (8652.28) | (9128.89) | (6868.39) | (8652.28) | (6868.39) | (8604.13) |
| | | | | | | |
| Earnings Per Share ( of Rs 10/- each) (not annualised) | | | | | | |
| a) Basic | 0.48 | (0.53) | (0.03) | (0.05) | 0.02 | (1.75) |
| b) Diluted | 0.48 | (0.53) | (0.03) | (0.05) | 0.02 | (1.75) |

**Notes**

1.The Financial Results for the quarter & half year ended 30.09.2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 13/11/2021. The said results has been reviewed by the Statutory Auditors of the Company.

2. The above is an extract of the detailed format of the Quarterly ended 30.09.2021 financial results filed with stock exchange pursuant to regulations 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015. The Full format of these results, are available on the stock exchange website BSE www.bseindia.com and on Company's website www.gpgl.in.

By Order of the board
For Globus Power Generation Limited

Director

Place : New Delhi
Date : 13/11/2021

ADAM DINESH & CO. CHARTERED ACCOUNTANTS NEW DELHI

**Globus Power Generation Limited**
**( Formerly Known as Globus Constructors & Developers Limited )**
**CIN: L40300RJ1985PLC047105 E mail: globuscdl@gmail.com Ph: 0141-4025020, 011-**
**Regd Off: Shyam House, Plot No 3, Amrapali Circle, Vaishali Nagar, Jaipur-302021**

**Statement of Assets & Liabilities**

| Particulars | Amount ( Rs In Lakhs) | |
|---|---|---|
| | As At 30.09.2021 Reviewed | As At 31.03.2021 Audited |
| **ASSETS** | | |
| **(1) Non-current assets** | | |
| (a) Property,Plant & Equipment | 3.47 | 3.48 |
| **(b ) Financial Assets** | | |
| (i) Investments | - | - |
| (ii) Trade Receivables | 2,522.19 | 2,263.45 |
| (C) Deferred Tax Assets | - | - |
| **(2) Current assets** | | |
| **(a) Financial Assets** | | |
| (i) Cash and Cash Equivalents | 3.55 | 2.96 |
| (ii) Other Current Assets | 0.54 | 1.16 |
| **Total** | **2,529.76** | **2,271.05** |
| **EQUITY AND LIABILITIES** | | |
| **(1) Equity** | | |
| (a) Equity Share Capital | 9,894.85 | 9,894.85 |
| (b) Other Equity | (8,652.28) | (8,604.13) |
| **(2) Liabilities** | | |
| **Non Current Liabilities** | | |
| (a) Financial Liabilities | | |
| (i) Trade Payables | 256.72 | 584.49 |
| (ii) Other Financial Liabilities | 1,026.49 | 385.34 |
| **(3) Current Liabilities** | | |
| (a) Financial Liabilities | | |
| (i) Other Financial Liabilities | 3.72 | 9.96 |
| (b) Other Current Liabilities | 0.26 | 0.54 |
| **Total Equity & Liabilities** | **2,529.76** | **2,271.05** |

PADAM DINESH & CO. CHARTERED ACCOUNTANTS NEW DELHI

## Globus Power Generation Limited

**( Formerly Known as Globus Constructors & Developers Limited )**

**Regd Off: Shyam House, Plot No 3, Amrapali Circle, Vaishali Nagar, Jaipur-302021**

**Cash Flow Statement for the Half Year ended 30th Sep 2021**

| Particulars | For Year Half Year Ended 30th Sep 2021 Amount ( In Rs ) ( In Lakhs) | For Year Half Year Ended 30th Sep 2020 Amount ( In Rs ) ( In Lakhs) |
|---|---|---|
| **I. Cash flow from operating activities** | | |
| **Profit / (Loss) before tax** | **(21.89)** | **(19.04)** |
| **Adjustments for:-** | | |
| Depreciation | - | - |
| Add: Fair value gain/ (loss) on Financial assets/ Liabilities | (26.26) | 41.68 |
| **Operating Profit Before working Capital Changes** | **(48.15)** | **22.63** |
| Less: Income Tax Adjustments | - | |
| (Increase)/ decrease in Long Term Loan & Advances | | (73.23) |
| (Increase)/ decrease in Short Term Loan & Advances | - | - |
| Increase/ (decrease) in current liabilities | (6.53) | 1.51 |
| (Increase)/ decrease in Trade Receivables | (258.74) | - |
| (Increase)/ decrease in Other Current Asset | 0.62 | (0.86) |
| Increase/ ( Decrease) of Trade Payables ( Non Current) | (327.77) | 13.94 |
| **Net Cash flow from operating activities before tax** | **(640.57)** | **(36.02)** |
| **Less: Tax Paid** | | |
| **Net Cash flow from operating activities (A)** | **(640.57)** | **(36.02)** |
| **II. Cash flow from investing activities** | | |
| (Increase)/ decrease in Non Current Investments | - | 1.08 |
| (Increase)/ decrease in Property, Plant & Equipment | 0.01 | - |
| **Net Cash flow from investing activities (B)** | **0.01** | **1.08** |
| **III. Cash flow from financing activities** | | |
| Increase/ ( Decrease) of Long Term Liabilities | 641.15 | 33.72 |
| **Net Cash flow from financing activities (C)** | **641.15** | **33.72** |
| **IV. Net increase/(decrease) in A+B+C** | 0.59 | (1.22) |
| **Add: Opening balance of cash & cash equivalent** | 2.96 | 4.54 |
| **Closing balance of cash & cash equivalent** | **3.55** | **3.32** |

PADAM DINESH & CO. NEW DELHI CHARTERED ACCOUNTANTS