

Dated :22th May 2026

The National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G
BandraKurla Complex,
Bandra (E),
Mumbai – 400 051

The BSE Limited
PhirozeJeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400 001

Scrip Code : 533104 Name : GLOBUSSPR
Sub : Annual Secretarial Compliance Report for the Financial Year 2025-26

Dear Sir/Madam

Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed Annual Secretarial Compliance Report dated May 22, 2026 for the Financial Year ended on March 31, 2026.

For Globus Spirits Limited,

Santosh
Kumar
Pattanayak

Digitally signed by
Santosh Kumar
Pattanayak
Date: 2026.05.22
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(Santosh Kumar Pattanayak)
Company Secretary
Membership No.: A18721
Date :22th May, 2026

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**BROTHERS
& CO**



ANNUAL SECRETARIAL COMPLIANCE REPORT

Globus Spirits Limited
F.Y. 2025-2026

SECRETARIAL COMPLIANCE REPORT

Globus Spirits Limited.

for the year ended on March 31, 2026

[Pursuant to Regulation 24A of Securities and Exchange Board of India
(Listing Obligation and Disclosure Requirement) Regulations, 2015]

We, SKP & Co, Company Secretaries, have examined:

- a) All the documents and records made available to us and explanation provided by Globus Spirits Limited ("the listed entity"),
- b) The filings/ submissions made by the listed entity to the stock exchanges.
- c) Website of the listed entity,
- d) Any other documents and filing as may be relevant, which has been relied upon to make this report, for the financial year ended on March 31, 2026("Review Period") in respect of compliance with the provisions of:
 - a) The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
 - b) The Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI"),

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder have been examined, wherever applicable, include:-

- a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011,
- d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018.
- e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.
- f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;
- g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015

- h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 and circulars/ guidelines thereunder;

And based on the above examination, I hereby report that, during the Review Period:

- (a) The listed entity has complied with, wherever applicable, the provisions of the above Regulations and circulars/guidelines issued there under, except in respect of matters specified below:

Sr. No	Compliance Requirement (Regulations /circulars/guidelines including specific clause)	Regulation /Circular No	Deviations	Action Taken by	Type of Action (Advisory /Clarification/ Fine/Show Cause Notice/ Warning, etc.)	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	Disclosure of Related Party Transactions within the prescribed timeline and in the specified format.	Regulation 23(9) of SEBI (LODR) Regulations, 2015	Delayed submission of Related Party Transactions (XBRL) for the half year ended September 2025	National Stock Exchange of India Limited (NSE) and Bombay Stock Exchange	Fine was imposed by the Stock Exchanges, BSE & NSE.	Delay in submission of Related Party Transactions disclosure in XBRL format. The due date for submission was 12.11.2025, however the same was submitted on 17.12.2025.	Rs. 5,900/- (BSE) and Rs. 2,06,500/- (NSE) including GST.	Based on the explanations and records produced before us, the delay in filing appears to be procedural in nature. The Company has subsequently complied with the requirement by filing the disclosure. The fines levied by the Stock Exchanges were also paid by the Company.	The management informed that the delay occurred due to inadvertent procedural reasons and the necessary filing had since been completed along with payment of applicable fines.	The Company should ensure timely submission of disclosures under SEBI (LODR) Regulations, 2015 to avoid recurrence of such instances.

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No	Observations/ Remarks of the Practicing Company Secretary in the previous report.	Observations made in the Secretarial Compliance Report for the Year ended 31 st March 2025	Compliance Requirement (Regulations/ Circulars/ Guidelines including specific clause)	Details of Violation / deviations and actions taken/penalties imposed, if any on the listed entity.	Remedial Actions, if any, Taken by the listed entity.	Comments of the PCS on the actions taken by the listed entity.
NIL/N.A						

(c). We hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations /Remarks by PCS*
1	<u>Secretarial Standard:</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)	Yes	None
2	<u>Adoption and timely updation of the Policies:</u> - All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entity. - All the policies are in conformity with SEBI Regulations and have been reviewed & timely updated as per the regulations/ circulars/ guidelines issued by SEBI	Yes	None

9.	<u>Disclosure of events or information:</u> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 Within the time limits prescribed thereunder.	Yes	None
10.	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	None
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> Actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and Circulars /Guidelines issued thereunder	Fine Amounting to Rs. 5,900/- was imposed by BSE and Rs. 2,06,500/- was imposed by NSE. (amount of fine includes GST)	The fines imposed were duly paid by the Company.
12.	<u>Resignation of Statutory Auditor from the listed entity or its material subsidiaries</u> In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and/ or material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of Chapter V of the Master circular on compliance with the provisions of LODR Regulations by listed entity.	N.A	None
13.	<u>Additional Non-compliances, if any:</u> No additional non-compliance observed for any SEBI Regulation/Circular/Guidance note etc, except as reported above	N.A	None

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.

3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For **SKP & Co.**
Company Secretaries

Sundeep
Kumar
Parashar

Digitally signed by
Sundeep Kumar
Parashar
Date: 2026.05.22
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(CS Sundeep K. Parashar)
M. No. : F 6136
C.P. No. : 6575
PR : 1323/2021
UDIN : F006136H000447511

Place : Vaishali
Date : 22.05.2026