



Globus Power Generation Ltd.

11<sup>th</sup> November, 2024

To,

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

**Scrip Code – 526025**

**Subject – Outcome of the Board Meeting held on 11<sup>th</sup> November, 2024**

**Ref: Intimation under Regulation 30 & 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

Respected Sir,

With reference to the captioned subject, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Monday, 11<sup>th</sup> November, 2024 through video conferencing facility has *inter-alia* considered and approved the unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2024.

A copy of the said unaudited Financial Results along with the Limited Review Report of the Statutory Auditor is enclosed herewith as *Annexure-I*.

The Meeting of the Board of Directors commenced at 11:00 a.m. and concluded at 12:35 p.m.

This is for your information and necessary records.

Thanking You,  
Yours faithfully,

**For Globus Power Generation Limited**

**Kamini  
Company Secretary**

*Enclosure as above*

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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

**Independent Auditor's Limited Review report on Standalone Unaudited financial results for quarter ended and year to date September 30, 2024 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended**

**To The Board of Directors of Globus Power Generation Limited**

We have reviewed the accompanying statement of standalone unaudited financial results (IND AS) of Globus Power Generation Limited for the quarter ended September 30, 2024 and year-to-date results for the period from April 01, 2024 to September 30, 2024.

This statement which is the responsibility of the Company's management and has been approved by the Company's Board of Directors, has been prepared in accordance with recognition and measurement principles laid down IND AS-34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India and is in compliance with Regulations. Our responsibility is to issue a report on these financials' statements based on our review.

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.



Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For D R & Associates**  
**Chartered Accountants**  
**FRN- 018213N**

Praveen  
Kumar Dutt

Digitally signed by  
Praveen Kumar Dutt  
Date: 2024.11.11  
10:13:03 +05'30'



**Praveen Dutt**  
**Partner**  
**M.No.- 091798**  
**UDIN- 24091798BKFMDB9776**  
**Date- 11.11.2024**  
**Place- New Delhi**

**Statement Of Unaudited Financial Results for the Quarter and Half Year Ended 30th Sept. 2024**

(Rs in Lakhs except per equity share capital data)

S.No	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended (Standalone)	Year to Date	Year to Date (Corresponding)	Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		(1)	(2)	(3)	(4)	(5)	(6)
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1	Revenue From Operations	0.02	0.05	1.24	0.06	4.10	4.31
2	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
3	<b>Total Revenue (1+2)</b>	<b>0.02</b>	<b>0.05</b>	<b>1.24</b>	<b>0.06</b>	<b>4.10</b>	<b>4.31</b>
4	<b>Expenses</b>						
	a. Purchase of Stock In trade	0.03	0.03	0.36	0.05	1.15	1.24
	b. Changes in inventories of Finished goods,work in progress and stock in trade.	(0.02)	(0.01)	0.00	(0.02)	(0.06)	(0.03)
	c. Employees benefits expense	8.71	8.18	8.19	16.88	15.37	31.58
	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	3.19	7.89	4.00	11.07	17.79	28.02
	<b>Total Expenses</b>	<b>11.90</b>	<b>16.08</b>	<b>12.55</b>	<b>27.98</b>	<b>34.25</b>	<b>60.81</b>
5	<b>Profit/(Loss) before Exceptional Items &amp; Tax (3-4)</b>	<b>(11.88)</b>	<b>(16.04)</b>	<b>(11.31)</b>	<b>(27.92)</b>	<b>(30.15)</b>	<b>(56.50)</b>
6	Exceptional items	0.00	0.30	(0.38)	0.30	(0.38)	(731.63)
7	<b>Profit/(Loss) before Tax (5-6)</b>	<b>(11.88)</b>	<b>(16.34)</b>	<b>(10.93)</b>	<b>(28.22)</b>	<b>(29.77)</b>	<b>675.13</b>
8	Tax expense	0.00	0.00	0.00	0.00	0.00	0.00
9	<b>Profit / (Loss) after tax from continuing operations (7-8)</b>	<b>(11.88)</b>	<b>(16.34)</b>	<b>(10.93)</b>	<b>(28.22)</b>	<b>(29.77)</b>	<b>675.13</b>
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	<b>Profit/(loss) from discontinued operations (after tax) (10+11)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
13	<b>Profit (Loss) for the period (9+12)</b>	<b>(11.88)</b>	<b>(16.34)</b>	<b>(10.93)</b>	<b>(28.22)</b>	<b>(29.77)</b>	<b>675.13</b>
14	<b>Other Comprehensive Income</b>						
	Items that will not be reclassified to profit or loss	(16.71)	(14.22)	(25.40)	(30.93)	(48.74)	(34.33)
15	<b>Total Comprehensive Income for the period [Comprising Profit (Loss) for the period (after tax) and Other Comprehensive Income ( Net of tax )] (13+14)</b>	<b>(28.60)</b>	<b>(30.56)</b>	<b>(36.33)</b>	<b>(59.15)</b>	<b>(78.51)</b>	<b>640.80</b>
16	<b>Paid up Equity share capital (Face value of share Rs. 10- each)</b>	<b>9894.85</b>	<b>9894.85</b>	<b>9894.85</b>	<b>9894.85</b>	<b>9894.85</b>	<b>9894.85</b>
17	<b>Earnings per equity share (of RS. 10/-each) (non annualised)</b>						
	(1) Basic	(0.03)	(0.03)	(0.04)	(0.06)	(0.08)	0.65
	(2) Diluted	(0.03)	(0.03)	(0.04)	(0.06)	(0.08)	0.65

**Notes**

1. The above results for the quarter & half year ended 30th Sept. 2024 are reviewed by the audit committee and taken on record by the board of directors in their meeting held on 11th November 2024

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

  
Whole Time Director

Place : New Delhi  
Date : 11.11.2024



**Extracts Of Unaudited Financial Results for the Quarter & Half Year Ended 30th Sept. 2024**

Particulars	3 months ended		Preceding 3 months ended		Corresponding 3 months ended		Year to Date		Year to Date		Year Ended
	30-Sep-24 (1)	Reviewed	30-Jun-24 (2)	Reviewed	30-Sep-23 (3)	Reviewed	30-Sep-24 (4)	Reviewed	30-Sep-23 (5)	Reviewed	
<b>Total Income from Operations</b>	0.02	0.05			1.24	1.24	0.06	0.06	4.10	4.10	4.31
<b>Net Profit / (Loss) for the period (before Tax, Exceptional items)</b>	(11.88)	(16.04)			(11.31)	(11.31)	(27.92)	(27.92)	(30.15)	(30.15)	(56.50)
<b>Net Profit / (Loss) for the period before Tax (after Exceptional items)</b>	(11.88)	(16.34)			(10.93)	(10.93)	(28.22)	(28.22)	(29.77)	(29.77)	675.13
<b>Net Profit / (Loss) for the period after Tax (after Exceptional a items)</b>	(11.88)	(16.34)			(10.93)	(10.93)	(28.22)	(28.22)	(29.77)	(29.77)	675.13
<b>Total Comprehensive Income for the year (comprising Profit/(Loss) for the period (after Tax) and Other Comprehensive Income (after tax))</b>	(28.60)	(30.56)			(36.33)	(36.33)	(59.15)	(59.15)	(78.51)	(78.51)	640.80
<b>Equity Share Capital (Paid up) (Face Value of the share Rs.10/- each)</b>	9,894.85	9,894.85			9,894.85	9,894.85	9,894.85	9,894.85	9,894.85	9,894.85	9,894.85
<b>Reserve (excluding Revaluation Reserves as per Audited Balance Sheet of previous accounting year)</b>	(9424.10)	(9395.50)			(10084.26)	(10084.26)	(9424.10)	(9424.10)	(10084.26)	(10084.26)	(9364.94)
<b>Earnings Per Share ( of Rs 10/- each) (not annualised)</b>											
<b>a) Basic</b>	(0.03)	(0.03)			(0.04)	(0.04)	(0.06)	(0.06)	(0.08)	(0.08)	0.65
<b>b) Diluted</b>	(0.03)	(0.03)			(0.04)	(0.04)	(0.06)	(0.06)	(0.08)	(0.08)	0.65

**Notes**

- The Financial Results for the quarter & half year ended 30th September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 11th November 2024. The said results has been reviewed by the Statutory Auditors of the Company.
- The above is an extract of the detailed format of the Quarterly ended 30th September 2024 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.

Place : New Delhi  
Date : 11.11.2024

By Order of the board  
For Globus Power Generation Limited



Whole Time Director



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

**Cash Flow Statement for the Half Year ended 30th Sept. 2024**

(Rs in Lakhs)

Particulars	For Year Half Year Ended 30th Sep 2024	For the Year ended 31st March 2024
<b>I. Cash flow from operating activities</b>		
Profit / (Loss) before tax	(28.22)	675.13
Adjustments for:-		
Depreciation	-	-
Add: Fair value gain/ (loss) on Financial assets/ Liabilities	(30.93)	(34.33)
Add: Provision for Doubtful Advances		(731.63)
<b>Operating Profit Before working Capital Changes</b>	<b>(59.15)</b>	<b>(90.83)</b>
Less: Income Tax Adjustments	-	
(Increase)/ decrease in Long Term Loan & Advances	0.90	(0.90)
Increase/ (decrease) in current liabilities	(0.42)	(0.98)
(Increase)/ decrease in Trade Receivables	-	974.83
(Increase)/ decrease in Other Current Asset	0.06	(1.09)
Increase/ ( Decrease) of Trade Payables ( Non Current)	4.62	(188.91)
<b>Net Cash flow from operating activities before tax</b>	<b>(54.00)</b>	<b>692.12</b>
Less: Tax Paid	-	-
<b>Net Cash flow from operating activities (A)</b>	<b>(54.00)</b>	<b>692.12</b>
<b>II. Cash flow from investing activities</b>		
(Increase)/ decrease in Property, Plant & Equipment	-	3.48
<b>Net Cash flow from investing activities (B)</b>	<b>-</b>	<b>3.48</b>
<b>III. Cash flow from financing activities</b>		
Increase/ ( Decrease) of Long Term Liabilities	53.85	(694.89)
<b>Net Cash flow from financing activities (C)</b>	<b>53.85</b>	<b>(694.89)</b>
<b>IV. Net increase/(decrease) in A+B+C</b>	<b>(0.15)</b>	<b>0.69</b>
Add: Opening balance of cash & cash equivalent	3.85	3.16
<b>Closing balance of cash &amp; cash equivalent</b>	<b>3.70</b>	<b>3.85</b>



**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

**Statement of Assets & Liabilities**

(Rs in Lakhs)

Particulars	As at 30th Sept. 2024 Reviewed	As at 31st March 2024 Audited
<b>ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant & Equipment	-	-
<b>(b) Financial Assets</b>		
(i) Investments	-	-
(ii) Trade Receivables	953.05	953.05
(iii) Loan & Advances	(0.00)	0.90
(C) Deferred Tax Assets	-	-
<b>(2) Current assets</b>		
(a) Inventories	0.05	0.03
<b>(b) Financial Assets</b>		
(i) Cash and Cash Equivalents	3.70	3.85
(ii) Other Current Assets	1.72	1.80
<b>Total</b>	<b>958.53</b>	<b>959.63</b>
<b>EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity Share Capital	9,894.85	9,894.85
(b) Other Equity	(9,424.10)	(9,364.94)
<b>(2) Liabilities</b>		
<b>Non Current Liabilities</b>		
(a) Financial Liabilities		
(i) Trade Payables	62.92	58.30
(ii) Other Financial Liabilities	416.60	362.74
<b>(3) Current Liabilities</b>		
(a) Financial Liabilities		
(i) Other Financial Liabilities	8.09	8.48
(b) Other Current Liabilities	0.17	0.20
<b>Total Equity &amp; Liabilities</b>	<b>958.53</b>	<b>959.63</b>

