



Date: January 27, 2026

To,

**National Stock Exchange of India Limited**

Listing Compliance Department

Exchange Plaza, C-1, Block G,

Bandra Kurla Complex,

Bandra East, Mumbai 400051.

**NSE Scrip Code: GLOBALPET**

**ISIN: INE0PS501019**

**Subject: Clarification Letter – Financial Results for the half year ending on September 30, 2025**

Dear Sir/Ma'am,

This is with reference to the captioned subject, the company has received an email from the stock exchange dated January 20, 2026 with respect to the format of the Financial Statement filed by the Company for the half year ending on September 30, 2025 stating financial results submitted is not as per format prescribed by SEBI.

In this respect we hereby enclose the financial statement along with the Audit Report for your kind perusal as Annexure I to this clarification letter.

You are requested to take the above information on record.

Thanking You,

Yours Faithfully,

**For Global Pet Industries Limited**

**Bipin Nanubhai Panchal**

**Managing Director**

**DIN: 00120996**

**Encl.: a/a.**

**NDAA & ASSOCIATES LLP**  
**CHARTERED ACCOUNTANTS**

**Independent Auditors' Limited Review Report on the unaudited financial results for half year ended September, 2025 of Global Pet Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.**

**To The Board of Directors of,  
Global Pet Industries Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Global Pet Industries Limited ("the Company") for the half year ended September 30, 2025 attached herewith ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ("the Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25 (AS 25) "Interim Financial Reporting" 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 Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 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. 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. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard ('AS') specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For NDAA & Associates LLP**  
**Chartered Accountants**  
**Firm Regn. No. 129486W/W100775**



**Niraj Adatia**  
**Partner**  
Membership No.: 120844  
Place: Mumbai  
Date: 13<sup>th</sup> November, 2025  
UDIN: 25120844BMNZZG4727



**GLOBAL PET INDUSTRIES LIMITED**  
(Formerly known as Global Pet Industries Private Limited)  
CIN :- L29253MH2013PLC246402

Statement of Standalone Unaudited Assets and Liabilities as on 30th September, 2025


(IN LAKHS)

PARTICULARS	As at 30th Sep 2025	As at 31st Mar 2025
	Unaudited	Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>1 Shareholders Funds</b>		
a) Share Capital	1,178.74	1,178.74
b) Reserve & Surplus	3,868.10	3,873.00
<b>Total Shareholders funds</b>	<b>5,046.84</b>	<b>5,051.74</b>
<b>2 Non Current Liabilities</b>		
a) Long Term Provisions	106.35	82.21
<b>Total Non Current Liabilities</b>	<b>106.35</b>	<b>82.21</b>
<b>3 Current Liabilities</b>		
a) Trade Payables		
i) Total Outstanding dues of micro enterprises and small enterprises, and	303.49	100.53
ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises	257.83	210.99
b) Other Current Liabilities	1,047.99	655.87
c) Short Term Provisions	12.25	7.99
<b>Total Current Liabilities</b>	<b>1,621.56</b>	<b>975.37</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>6,774.75</b>	<b>6,109.32</b>
<b>II. ASSETS</b>		
<b>1 Non-Current Assets</b>		
a) Property, Plant and Equipment and Intangible assets		
i) Property, Plant and Equipment	194.31	195.03
ii) Intangible assets	7.10	8.80
iii) Capital work-in-progress	1,511.57	1,123.87
b) Deferred Tax Assets(Net)	39.26	32.03
c) Long Term Loans & Advances	17.48	32.20
d) Other Non Current Assets	38.81	33.44
<b>Total Non Current Assets</b>	<b>1,808.53</b>	<b>1,425.37</b>
<b>2 Current Assets</b>		
a) Inventories	1,569.95	1,511.01
b) Trade Receivables	171.68	122.55
c) Cash and Cash Equivalents	761.52	377.06
d) Short Term Loans & Advances	111.95	96.38
e) Other Current Assets	2,351.12	2,576.95
<b>Total Current Assets</b>	<b>4,966.22</b>	<b>4,683.94</b>
<b>TOTAL - ASSETS</b>	<b>6,774.75</b>	<b>6,109.32</b>

For and on behalf of Board of Directors  
of Global Pet Industries Limited

Place : Vasai, Maharashtra  
Date : 13th November 2025



  
BIPIN NANUBHAI PANCHAL  
MANAGING DIRECTOR  
DIN:-00120996

**GLOBAL PET INDUSTRIES LIMITED**  
(Formerly known as Global Pet Industries Private Limited)  
CIN :-L29253MH2013PLC246402

Statement of Standalone Unaudited Financial Results For the half year Ended 30th September, 2025


(IN LAKHS)

Particulars	6 MONTHS ENDED			Year Ended
	30th Sep 2025	31st Mar 2025	30th Sep 2024	31st Mar 2025
	Unaudited	Unaudited	Unaudited	Audited
<b>1 INCOME</b>				
a) Revenue from Operations	2,228.88	2,707.56	1,793.33	4,494.29
b) Other Income	84.66	87.72	24.99	119.31
<b>Total Income</b>	<b>2,313.54</b>	<b>2,795.28</b>	<b>1,818.32</b>	<b>4,613.60</b>
<b>2 EXPENSES</b>				
a) Cost of Material Consumed	1,718.32	1,634.43	1,281.05	2,915.48
b) Purchase of stock-in-trade	0.00	15.00	0.00	15.00
c) Changes in Inventories of Finished Goods, Work in Progress & Trading g	(39.52)	(13.47)	(135.49)	(148.96)
d) Employee Benefit Expenses	386.53	354.87	341.94	696.81
e) Depreciation and amortisation expense	8.52	11.02	9.04	20.06
f) Other Expenses	243.83	318.83	248.62	567.45
<b>Total Expenses</b>	<b>2,317.68</b>	<b>2,320.68</b>	<b>1,745.16</b>	<b>4,065.84</b>
<b>3 Profit Before Exceptional and Extraordinary Items and Tax</b>	(4.14)	474.60	73.16	547.76
<b>4 Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>5 Profit Before Tax</b>	<b>(4.14)</b>	<b>474.60</b>	<b>73.16</b>	<b>547.76</b>
<b>6 Tax Expenses</b>				
a) Current Tax	(8.00)	(124.30)	(19.00)	(143.30)
b) Short Provision of Income Tax		2.13	(2.13)	0.00
c) Deferred Tax	7.24	22.96	0.08	23.04
<b>Net Tax Expenses</b>	<b>(0.76)</b>	<b>(99.21)</b>	<b>(21.05)</b>	<b>(120.26)</b>
<b>7 Profit for the Period</b>	<b>(4.90)</b>	<b>375.39</b>	<b>52.11</b>	<b>427.50</b>
<b>8 Paid-up equity share capital (Face Value of Rs. 10 each)</b>	<b>1,178.74</b>	<b>1,178.74</b>	<b>978.74</b>	<b>1,178.74</b>
<b>9 Reserve excluding Revaluation Reserves as per balance sheet</b>	<b>3,868.10</b>	<b>3,873.00</b>	<b>1,517.60</b>	<b>3,873.00</b>
<b>10 Earnings per Share</b>				
a) Basic EPS (in Rs.)	-0.04	3.52	0.53	4.05
b) Diluted EPS (in Rs.)	-0.04	3.52	0.53	4.05
Weighted Average No of Shares Outstanding	11787408	10543572	9787408	10543572
Face value per Equity Share	10.00	10.00	10.00	10.00

For and on behalf of Board of Directors  
of Global Pet Industries Limited

Place : Vasai, Maharashtra  
Date : 13th November 2025



  
BIPIN NANUBHAI PANCHAL  
MANAGING DIRECTOR  
DIN:-00120996

**GLOBAL PET INDUSTRIES LIMITED**  
(Formerly known as Global Pet Industries Private Limited)  
CIN :-L29253MH2013PLC246402

**Statement of audited Standalone Cash Flow for the period ended 30th September, 2025**

(IN LAKHS)

Particulars	Period Ended 30th Sep 2025	Period Ended 30th Sep 2024
<b>A) Cash flows from Operating Activities</b>		
Net Profit Before Tax	(4.14)	73.16
Adjustments for:		
Depreciation and Amortization	8.52	9.04
Provision for Gratuity	35.56	15.58
Bank FD Interest	(84.05)	(24.98)
Sundry Balance w/back	(0.07)	0.00
Preliminary Expenses W/off	5.91	-
Bad debts	-	-
Exchange Rate difference	4.47	(6.15)
Profit on Sale of Industrial Unit	-	-
<b>Operating Profit Before Working Capital Changes</b>		
(Increase)/Decrease in Trade Receivables	(53.53)	13.04
(Increase)/Decrease in inventories	(58.94)	(125.43)
(Increase)/Decrease in Short Term Advances	(15.57)	(14.82)
(Increase)/Decrease in Long Term Advances	-	(3.82)
(Increase)/Decrease in Other Current Assets	18.76	(7.38)
(Increase)/Decrease in Other Non Current Assets	(7.13)	-
Increase/(Decrease) in Trade payables	249.80	49.94
Increase/(Decrease) in Other Current Liabilities	392.12	74.88
Increase /(Decrease) in Provisions	(7.17)	(1.77)
<b>Net Cash Generated from / Used in Operations</b>	<b>484.54</b>	<b>51.30</b>
Direct Tax Paid (Net)	(133.50)	(29.44)
<b>Net Cash Generated from/(Used in) Operating Activities</b>	<b>351.04</b>	<b>21.86</b>
<b>B) Cash flows from Investing Activities</b>		
Purchase of Fixed Assets	(384.97)	(322.63)
Proceeds from sale of Fixed Assets	-	-
Payment for Loans & advances	-	-
Investment In Fixed Deposit	397.99	-
Sale of investment	-	-
FD Int	20.40	30.89
<b>Net Cash Used in Investing Activities</b>	<b>33.42</b>	<b>(291.74)</b>
<b>C) Cash flows from Financing Activities</b>		
Issue of Shares	-	-
Premium on issue of shares	-	-
<b>Net Cash Generated from/(Used in) Financing Activities</b>	<b>-</b>	<b>-</b>
Net increase / Decrease in cash and cash equivalents	384.46	(269.89)
Cash and cash equivalents at beginning of period	377.06	1,116.43
<b>Cash and cash equivalents at end of period</b>	<b>761.52</b>	<b>846.55</b>

The above Cash Flow Statement has been Prepared Under the "Indirect Method" as set out in the Accounting Standard -3 on Cash Flow Statement.

**For and on behalf of Board of Directors  
of Global Pet Industries Limited**

Place : Vasai, Maharashtra  
Date : 13th November 2025



  
**BIPIN NANUBHAI PANCHAL**  
MANAGING DIRECTOR  
DIN:-00120996

**GLOBAL PET INDUSTRIES LIMITED**  
**(Formerly known as Global Pet Industries Private Limited)**  
**CIN :- L29253MH2013PLC246402**

**Notes to Standalone Unaudited Financial Results For The Half Year Ended 30th September, 2025**

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th November 2025. The Statutory Auditors of the Company have carried out the Statutory Audit of the above financial results of the company and have expressed unmodified opinion on these results.

2. The above Financial results are in accordance with Accounting Standards (AS) as prescribed under Section 133 of the Companies Act 2013, read with Rule 3 of the Companies (Accounting Standards) Rules, 2015 as amended from time to time and the relevant provisions of the Companies Act, 2013, as applicable.

3. The Results for the half year ended 31st March 2025 as reported in the statement are the balancing figures between the audited figures in respect of full financial year 31st March 2025 and the published unaudited year to date figures for the six month period ended on 30th September 2024.

4. The Company is exclusively engaged in Manufacturing of Pet Stretch Blow Moulding Machines. There is no separate reportable segment as per AS-17 on 'Segment Reporting' in respect of Company.

5. As per the Ministry of Corporate Affairs Notification dated February 16, 2015, Companies whose securities are listed on SME Exchange as referred to in Chapter XP of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [ICDR, 2009] are exempted from the compulsory requirement of adoption of Ind AS.

6. No Investor Complaints pending at beginning of the Period & no complaint were received during the Period and pending for disposal at the end of the Period.

7. Previous year figures and figures of previous half year/period have been regrouped / reclassified wherever considered necessary to confirm to the current year/period classification.

8. The company during the period has not received any complaint from its Registrar & Share Transfer Agent.

**9. The Proceed from the IPO was Rs.1,323 Lakhs. The object & Proposed Utilization of the same is summarised below: (Rs in Lakhs)**

Sr No.	Particulars	Amount as per Object in Prospectus	Utilization till 30th September 2025	Pending to be Utilised
1	Capital expenditure purpose	944.00	944.00	0.00
2	General Corporate purpose	379.00	379.00	0.00
	<b>TOTAL</b>	<b>1,323.00</b>	<b>1,323.00</b>	<b>0.00</b>

**10. The Proceed from the PREFERENTIAL ALLOTMENT was Rs.2,180 Lakhs. The object & Proposed Utilization of the same is summarised below: (Rs in Lakhs)**

Sr No.	Particulars	Amount as per Object in Prospectus	Utilization till 30th September 2025	Pending to be Utilised
1	Capital expenditure & Working Capital purpose	2180.00	288.07	1,891.93
	<b>TOTAL</b>	<b>2,180.00</b>	<b>288.07</b>	<b>1,891.93</b>

Place : Vasai, Maharashtra  
Date : 13th November 2025



For and on behalf of Board of Directors  
of Global Pet Industries Limited



**BIPIN NANUBHAI PANCHAL**  
MANAGING DIRECTOR  
DIN:-00120996

**NDAA & ASSOCIATES LLP**  
**CHARTERED ACCOUNTANTS**

To,  
The Board of Directors,  
Global Pet Industries Limited.

Dear Sir/Madam,

Subject: Certificate of Utilization of fund up to 30<sup>th</sup> September 2025, raised through IPO and preferential allotment under Regulation 32(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR)

On the basis of verification and examination of books of accounts and information and representation provided to us by the management of **Global Pet Industries Limited (the company)** We hereby certify that –

1. The Proceeds from the IPO was Rs. 1,323 Lakhs. The object & utilization of the same is summarised below:

(Rs in Lakhs)

Sr.No	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Amount Utilised till 30 <sup>th</sup> September 2025	Unutilised Amount
1.	Capital Expenditure Purpose	944.00	944.00	0.00
2.	General Corporate Purpose	379.00	379.00	0.00
	<b>Total</b>	<b>1,323.00</b>	<b>1,323.00</b>	<b>0.00</b>



2. The Proceed from the PREFERENTIAL ALLOTMENT was Rs.2,180 Lakhs. The object & utilization of the same is summarised below:

(Rs in Lakhs)

Sr.No	Object as disclosed in the Offer Document	Amount as per prospectus	Amount Utilised till 30 <sup>th</sup> September 2025	Unutilised Amount
1.	Capital Expenditure and Working Capital Purpose	2,180	288.07	1,891.93
	<b>Total</b>	2,180	288.07	1891.93

**Auditor's Responsibility:**

Our responsibility is to examine and verify the statement of funds utilised by the Company for purposes other than those stated in the offer document, as required under Regulation 32(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We have verified certified bank statements, relevant accounting records and explanations provided by the management. We conducted our examination of Information in accordance with Guidance Note on Certificates for Special Purposes issued by the The Institute of Chartered Accountants of India. The Guidance note requires that we comply with the ethical requirements of the Code of Ethics issued by The Institute of Chartered Accountants of India.

**Management Responsibility:**

The utilisation of IPO proceeds and proceeds from preferential allotment for the purposes as specified in the offer document and prospectus is the responsibility of the Management. The aforesaid statements of utilization have been approved by the Audit committee vide its meeting dated November 13<sup>th</sup>, 2025. The management is also responsible for providing certified copy of Bank statements, passing necessary entries in the bank day book, ledger accounts and all relevant information and explanations and supporting documentation to perform our examination and for ensuring that the statement truly reflects the deviations, if any, in fund utilisation as compared to the objects stated in the prospectus.



**Restriction on Use:**

This certificate has been issued solely for the purpose of compliance with Regulation 32(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 to the National Stock Exchange of India Limited, in connection with the annual statement of funds utilised for purposes other than those stated in the prospectus and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any Liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

**For NDAA & Associates LLP**

Chartered Accountants

Firm Regn. No. 129486W/W100775



**Niraj Adatia**

Partner

Membership No.: 120844

Place: Mumbai



Date: 29/11/2025

UDIN: 261208447YWF7P7226