



Date: June 30, 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 March 31, 2025

Dear Sir/Ma'am,

This is with reference to the captioned subject, the company has received an email from the stock exchange dated June 25, 2026 with respect to the format of the Financial Statement filed by the Company for the Financial year ending on March 31, 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 Auditor's Report on Annual Audited Financial Results of Global Pet Industries Limited pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To
The Board of Directors
GLOBAL PET INDUSTRIES LIMITED
(Formerly known as Global Pet Industries Private Limited)

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying "Statement of Financial Results of Global Pet Industries Limited ('the Company'), for the year ended 31 March, 2025" ("Statement") 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 amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- is presented in accordance with requirements of Regulation 33 of the Listing Regulations; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down under accounting principles generally accepted in India, of the net profit and other financial information of the Company for the year ended 31 March 2025.

Basis for Opinion

We have conducted our audit in accordance with the Standards of Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the 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 financial results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Financial Results

This Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in 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 Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial results

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 Financial results, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate Internal Financial Controls system 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.
- Conclude on the appropriateness of management'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 Financial results, including the disclosures, and whether the Financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 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.

Other Matters

Attention is drawn to the fact that the amount for the half year ended March 31st,2025, as reported in the statement are the balancing amounts between the annual audited amounts for the year ended March 31st,2025 and the published year to date amounts for the six months' period ended September 30th,2024 which were subject to limited review by us, as required under the Listing Regulations.

The comparative unaudited financial results for half year ended March 31st,2024 and for the financial year ended March 31st,2024(audited) included in the accompanying statement have been audited by the predecessor auditor whose reports dated May 21st,2024 expressed an unmodified opinion.

Our opinion on this statement is not modified in respect of these matters.

FOR NDAA & ASSOCIATES LLP

Chartered Accountants

Firm Registration No.: 129486W/W100775


NIRAJ D. ADATIA

Partner:

Membership No: 120844

UDIN: 25120844BMNZTS7836

Place: Mumbai

Date: 30th May, 2025



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

Statement of Standalone audited Assets and Liabilities as on 31st Mar, 2025

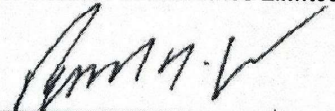
		(IN LAKHS)	
PARTICULARS		As at 31st Mar 2025	As at 31st March 2024
		Audited	Audited
I. EQUITY AND LIABILITIES			
1 Shareholders Funds			
a) Share Capital		1,178.74	978.74
b) Reserve & Surplus		3,873.00	1,465.49
Total Shareholders funds		5,051.74	2,444.23
2 Non Current Liabilities			
a) Long Term Provisions		82.21	58.03
Total Non Current Liabilities		82.21	58.03
3 Current Liabilities			
a) Trade Payables			
i) Total Outstanding dues of micro enterprises and small enterprises, and		100.53	148.19
ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises		210.99	228.99
b) Other Current Liabilities		655.87	562.19
c) Short Term Provisions		7.99	14.42
Total Current Liabilities		975.37	953.79
TOTAL - EQUITY AND LIABILITIES		6,109.32	3,456.05
II. ASSETS			
1 Non-Current Assets			
a) Property, Plant and Equipment and Intangible assets			
i) Property, Plant and Equipment		195.03	202.26
ii) Intangible assets		8.80	0.12
iii) Capital work-in-progress		1,123.87	366.82
b) Deferred Tax Assets(Net)		32.03	8.98
c) Long Term Loans & Advances		32.20	35.20
d) Other Non Current Assets		33.44	37.08
Total Non Current Assets		1,425.37	650.46
2 Current Assets			
a) Inventories		1,511.01	1,179.92
b) Trade Receivables		122.55	154.53
c) Cash and Cash Equivalents		377.06	684.28
d) Short Term Loans & Advances		96.38	102.48
e) Other Current Assets		2,576.95	684.38
Total Current Assets		4,683.95	2,805.59
TOTAL - ASSETS		6,109.32	3,456.05

Place- Vasai, Maharashtra

Date:-30.05.2025



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



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 year ended 31st Mar 2025

Particulars	(IN LAKHS)	
	Period Ended 31st Mar 2025	Period Ended 31st Mar 2024
A) Cash flows from Operating Activities		
Net Profit Before Tax	547.76	284.14
Adjustments for:		
Depreciation and Amortization	20.06	14.72
Capital Gain on Redemption of Mutual fund Units	-	(3.07)
Bank FD Interest	(87.48)	(58.09)
Sundry Balance w/back	20.83	24.66
Preliminary Expenses W/off	11.81	-
Bad debts	3.95	55.98
Exchange Rate difference	(8.25)	(4.73)
Profit on Sale of Industrial Unit	-	(33.81)
Operating Profit Before Working Capital Changes		
(Increase)/Decrease in Trade Receivables	36.28	146.43
(Increase)/Decrease in inventories	(331.09)	(378.98)
(Increase)/Decrease in Short Term Advances	6.09	96.20
(Increase)/Decrease in Long Term Advances	(0.00)	0.13
(Increase)/Decrease in Other Current Assets	9.10	(429.61)
(Increase)/Decrease in Other Non Current Assets	12.41	(37.08)
Increase/(Decrease) in Trade payables	(86.50)	(173.57)
Increase/(Decrease) in Other Current Liabilities	93.67	(88.56)
Increase /(Decrease) in Provisions	26.05	32.57
Net Cash Generated from / Used in Operations	274.69	(552.68)
Direct Tax Paid (Net)	(162.88)	(79.71)
Net Cash Generated from/(Used in) Operating Activities	111.81	(632.39)
B) Cash flows from Investing Activities		
Purchase of Fixed Assets	(787.36)	(533.08)
Proceeds from sale of Fixed Assets	-	57.00
Payment for Loans & advances	-	(36.95)
Investment In Fixed Deposit	(1,881.62)	
Sale of investment		112.92
FD Int	69.95	58.09
Net Cash Used in Investing Activities	(2,599.03)	(342.02)
C) Cash flows from Financing Activities		
Issue of Shares	200.00	270.00
Premium on issue of shares	1,980.00	1,053.00
Net Cash Generated from/(Used in) Financing Activities	2,180.00	1,323.00
Net increase / Decrease in cash and cash equivalents	(307.22)	348.59
Cash and cash equivalents at beginning of period	684.28	335.69
Cash and cash equivalents at end of period	377.06	684.28

Place:-Vasai, Maharashtra
Date:-30.05.2025



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

[Signature]
BIPIN NANUBHAI PANCHAL
MANAGING DIRECTOR
DIN:-00120996

GLOBAL PET INDUSTRIES LIMITED
(Formerly known as Global Pet Industries Private Limited)
CIN :-L29263MH2013PLC246402

Statement of Standalone audited Financial Results For The year Ended 31st March, 2025

Particulars	6 Months Ended			(IN LAKHS)	
	31st Mar 2025	30th Sep 2024	31st Mar 2024	31st Mar 2025	31st March 2024
	Unaudited (Refer Note-3)	Unaudited	Unaudited	Audited	Audited
1 INCOME					
a) Revenue from Operations	2,707.56	1,786.73	2,325.65	4,494.29	3,909.90
b) Other Income	87.72	31.59	61.29	119.31	90.63
Total Income	2,795.28	1,818.32	2,386.94	4,613.60	4,000.53
2 EXPENSES					
a) Cost of Material Consumed	1,634.43	1,281.05	1,262.21	2,915.48	2,538.74
b) Purchase of stock-in-trade	15.00	0.00	129.03	15.00	205.48
c) Changes in Inventories of Finished Goods, Work in Progress & Trading goods	-13.47	-135.49	103.23	-148.96	-235.18
d) Employee Benefit Expenses	354.87	341.94	330.79	696.81	619.05
e) Depreciation and amortisation expense	11.02	9.04	7.13	20.06	14.72
f) Other Expenses	318.83	248.62	381.76	567.45	607.39
Total Expenses	2,320.68	1,745.16	2,214.15	4,065.84	3,750.20
3 Profit Before Exceptional and Extraordinary Items and Tax	474.60	73.16	172.79	547.76	250.33
4 Exceptional Items	0.00	0.00	0.00	0.00	33.81
5 Profit Before Tax	474.60	73.16	172.79	547.76	284.14
6 Tax Expenses					
a) Current Tax	-124.30	-19.00	-52.42	-143.30	-85.42
b) Short Provision of Income Tax	2.13	-2.13	0.00	0.00	0.00
c) Deferred Tax	22.96	0.08	6.92	23.04	7.23
Net Tax Expenses	-99.21	-21.05	-45.50	-120.26	-78.19
7 Profit for the Period	375.39	52.11	127.29	427.50	205.95
8 Paid-up equity share capital (Face Value of Rs. 10 each)	1,179	978.74	978.74	1,178.74	978.74
9 Reserve excluding Revaluation Reserves as per balance sheet	3,873	1,617.58	1,465.49	3,873.00	1,465.49
10 Earnings per Share					
a) Basic EPS (in Rs.)	3.52	0.53	1.40	4.05	2.27
b) Diluted EPS (in Rs.)	3.52	0.53	1.40	4.05	2.27
Weighted Average No of Shares Outstanding	10543572	9787408	9069874	10543572	9069874
Face value per Equity Share	10.00	10.00	10.00	10.00	10.00

Place- Vasai, Maharashtra

Date:-30.05.2025



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

[Signature]
BIPIN NANUBHAI PANCHAL
MANAGING DIRECTOR
DIN:-00120996

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

Notes to Standalone audited Financial Results For The Year Ended 31st Mar. 2025

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May 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 31st March 2025	Pending to be Utilised
1	Capital expenditure purpose	944.00	944.00	0.00
2	General Corporate purpose	379.00	174.37	204.63
TOTAL		1,323.00	1,118.37	204.63

10. The Proceed from the Preferential Issue 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 31st March 2025	Pending to be Utilised
1	Capital expenditure purpose & Working capital	2180.00	105.00	2,075.00

Date:-30.05.2025

BIPIN NANUBHAI PANCHAL
Managing Director
DIN: 00120996



[Handwritten Signature]



NDAA & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

To,
Global Pet Industries Limited
Unit 108 & 109, Karishma Industrial Estate,
Dhumal Nagar, Vasai, Thane,
Maharashtra – 401 208

Dear Sir/Madam,

Subject: Certificate of Utilization of fund up to 31st March 2025, raised through IPO (Initial Public Offer) 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:

With respect to the Proceeds from the IPO and Preferential Allotment of **Rs. 1,323 Lakhs** and **Rs. 2,180 Lakhs** respectively, the object & utilization of the same as on 31st March, 2025 are as mentioned in **Annexure -1** below.

Auditor's Responsibility:

Our responsibility is to verify that the utilisation of proceeds received from the issue of equity shares through the Initial Public Offering (IPO) and preferential allotment has been made for the purposes approved by the Board of Directors and as disclosed in the offer documents and resolutions passed for such allotments. We have carried out our examination of the relevant information, including certified copies of bank statements, books of accounts, and other relevant supporting documents.

We conducted our examination of Information in accordance with Guidance Note on Certificates for Special Purposes issued by 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 management of the Company is responsible for providing certified copies of the Board and Special Resolutions authorising the Initial Public Offering (IPO) and preferential allotment, along with duly certified bank statements evidencing the receipt and utilisation of such funds. Management is also responsible for *furnishing purpose-wise details of utilisation supported by appropriate documentation such as invoices, agreements, and approvals*, and for ensuring that all related transactions are correctly recorded in the bank day book; share capital and share premium ledgers, and relevant utilisation schedules. Furthermore, it is the responsibility of the management to maintain an adequate system of internal control to ensure proper end-use of funds and the preservation of all accounting records and supporting documentation in connection with the IPO and preferential allotment.



Restriction on Use:

This certificate is issued at the request of the Board of Directors of the Company in connection with the utilisation of proceeds received from the Initial Public Offering and preferential allotment of equity shares. It is intended solely for the use of the Board and shall not be used, circulated, or relied upon by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or duty of care to any other party to whom this certificate is shown or into whose possession it may come, without our prior written consent.

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



Niraj Adatia
Partner
Membership No.: 120844
Place: Mumbai

Date: 29-06-2026
UDIN: 26120844B22GFL8380

NDAA & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Annexure -1 To Certificate of Utilization of fund up to 31st March 2025, raised through IPO (Initial Public Offer) and preferential allotment under Regulation 32(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR) for **Global Pet Industries Limited (the company)**.

Certificate for Utilization of IPO Proceeds as on March 31, 2025

Pursuant to Regulation 32(5) of SEBI (Listing and Disclosure Requirements) Regulation 2015 (hereinafter referred to as 'listing Regulation'), given below is the statement of utilization of funds of M/s. Global Pet Industries Limited having their registered office at Unit 108 & 109, Karishma Industrial, Estate, Dhumal Nagar Valiv, Thane, Vasai - 401208

Name of listed entity				Global Pet Industries Limited			
Mode of Fund Raising				Initial Public Offer		Preferential Allotment	
Date of Raising Funds				July 05, 2023 (Date of Allotment)		November 14, 2024 (Date of Allotment)	
Amount Raised				Fresh Issue of Rs. 1,323/- Lakhs		Rs. 2,180/- Lakhs	
Report filed for half year ended				March 31, 2025			
Monitoring Agency				Not Applicable			
Monitoring Agency Name, if applicable				Not Applicable			
Is there a Deviation / Variation in use of funds raised				No		No	
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders				Not Applicable		Not Applicable	
If Yes, Date of Shareholder Approval				Not Applicable		Not Applicable	
Explanation for the Deviation / Variation				Not Applicable		Not Applicable	
Comments of the Audit Committee after review				Not Applicable		Not Applicable	
Comments of the auditors, if any				Not Applicable		Not Applicable	
Set forth below are the objects for which funds have been raised in the IPO and details of deviation, if any, in the following table:							
Original Object	Modified Object, if Any	Original Allocation (₹ in Lakh)	Modified Allocation, if any	Funds Utilised (₹ in Lakh)	Amount of Deviation/ Variation for Quarter according to applicable object	Remarks if Any	
1. Funding Capital Expenditure	Not Applicable	Rs. 944.00	Not Applicable	Rs. 944.00	Not Applicable	Not Applicable	
2. General corporate purposes.	Not Applicable	Rs. 379.00	Not Applicable	Rs. 174.37	Not Applicable	Not Applicable	



Set forth below are the objects for which funds have been raised in the Preferential Allotment and details of deviation, if any, in the following table:						
Original Object	Modified Object, if Any	Original Allocation (₹ in Lakh)	Modified Allocation, if any	Funds Utilised (₹ in Lakh)	Amount of Deviation/ Variation for Quarter according to applicable object	Remarks if Any
Funding Capital Expenditure and Working Capital	Not Applicable	Rs. 2180.00	Not Applicable	Rs. 105.00	Not Applicable	Not Applicable

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised; or
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed; or
(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

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

Niraj Adatia
Partner
Membership No.: 120844
Place: Mumbai



Date: 29-06-2026
UDIN: 26120844BZZGFL8380